INDEX

FIVE-YEAR INDEX OF ARTICLES, AUTHORS, SUBJECTS, AND NAMES

InternalAuditor 1994-1998

Academic subjects related to internal auditing De'94:54-57
Accelerating into the Millennium, by Christy Chapman Fe'98:23-26; **letter** Ap'98:10
Acciani, Neal, Outlaw Outsourcing Fe'95:50-51
Accountability Ag'94:23
Accounting
controls Fe'94:70-71; Fe'96:70
internationally accepted rules adopted in Europe
liabilities Ag'98:12-13
Accounts payable Ag'98:82
Acquisitions audits Fe'94:72
Acquisitions management Je'94:39-40
***ActionGrammar*, by Joanne Feierman (book review)** Ap'96:16-19
Activity-based costing Fe'94:19-20
***Activity-based Costing for Small and Mid-sized Businesses: An Implementation Guide*, by Douglas T. Hicks,** Fe'94:19-20 **(book review)**
Actuaries and Auditors, by Paul Bruce Ag'97:96; **letter** Oc'97:14-15
Adamec, Bruce A., et al., Self-directed Audit Teams Ap'96:36-43; **Coach** Je'96:30-38
Adams, Michael Ag'98:9
Adding value Ap'94:30-33; Ag'94:21-22; Fe'97:51-54
Adding Value, by Anthony Walz Fe'97:51-54
Address Standardization Techniques, by Lance J. Semer Oc'97:17-19; **letters** De'97:8, Fe'98:8
Adelman, Sid, Assessing New Technologies Je'94:46-49
Aetna Ap'97:26
Aggarwal, Rajesh, et al., EDI Risk Assessment, Fe'96:40-44
AICPA *See* American Institute for Certified Public Accountants
Airlines Ap'96:21-29
ticket scam Oc'94:73-74
safety Ap'95:9
Albrecht, W. Steve, et al., Reducing the Cost of Fraud Fe'94:28-34; ***Fraud — Bringing Light to the Dark Side of Business* (book review)** Fe'95:14-15; Employee Fraud Oc'96:26-37
Allen, Martin Ag'95:34
Allen, Robert D., Managing Internal Audit Conflicts Ag'96:58-61; **Lessons from New Era** Oc'98:40-47
Allen, William T. Ag'97:11
Allison Dwight L., Jr., Internal Auditors and Audit Committees Fe'94:50-55; Je'94:13
Allstate's Risk Assessment Approach to Selecting Operational Audit Topics, by Kurt F. Reding and Kristine Kay DiGirolamo Ap'94:48-53
Amaro, Bob De'94:27
American Accounting Association Oc'95:10
American Institute of Certified Public Accountants Ag'94:11; De'94:8, 11; Ap'95:9; De'95:8; Fe'96:8; Je'96:8; Ag'96:8; De'96:66-70; Fe'97:57; Ag'97:10; De'97:14; De'98:13
Auditing Standards Board Je'95:9
Certified Public Accountant controvery Fe'97:62-67
Financial reporting De'98:13
Forecasts of the future Je'98:20
Fraud auditing standard Ap'97:10
Performance of Certain Extended Audit Services (Ethics Ruling 97) De'94:9; Fe'96:8
Public Oversight Board De'94:8; Oc'95:10
Special Committee on Assurance Oc'94:10
Special Committee on Financial Reporting De'94:11
Standards Fe'97:57
Strengthening the Professionalism of the Independent Auditor De'94:8
American Management Association Ag'98:16
American National Standards Institute De'95:9
Americans with Disabilities Act Oc'94:41; De'94:58-63
Americans with Disabilities Act, by Paul Battaglia De'94:58-63
Ameritech Internal Audit Services Ap'96:36-43; Je'96:30-38
Amidon, Debra M., et al., author of *Creating the Knowledge-based Business* (book review) De'98:19-20
Analytical Auditing Procedures, by James E. Gaunt and G. William Glezen Fe'97:56-60
Anderson, Richard J., The Truly Integrated Audit De'94:65-70; Je'98:14
Anderson, Urton L. Oc'95:10
Andrewson, Lance A. Ag'95:30
Aoki, Isamu S., et al., *Are Your Employees Stealing You Blind?* (book review) Ap'97:22-23
Applegate, Dennis B., Auditing in the Classified Environment Fe'94:43-49; **Best Practices in Joint Venture Audits** Ap'98:50-54
Applegate, Dennis B., et al., Measuring Success Ap'97:62-67
Applicant screening Ap'98:93-95
Application controls De'96:18-20
Approach to Quality Internal Auditing, by Francis A. Bruno Ag'94:60-63
Archer Daniels Midland Fe'94:37
***Are Your Employees Stealing You Blind?* by Edwin C. Bliss with Isamu S. Aoki, reviewed by Mark M. Cisz** Ap'97:22-23
Area networks Fe'97:28
Argentina, by Alberto Di Stefano Ag'97:14-15
Arkansas BlueCross BlueShield Je'98:50-55
Art of Coordination, by Charles Zhang Ap'98:56-58; **letter** Je'98:8-9
Art of the Follow-up, by Gerald Keating Ap'95:59-61
Arthur Andersen Je'94:39; Ag'95:11; Oc'96:9; Fe'97:29; De'98:12-13
Asea Brown Boveri Inc. Ap'94:33
Assessing and Reporting on Internal Control Je'97:10
Assessing New Technologies, by Sid Adelman and Dusan Ecimovic Je'94:46-49
Association of British Insurers Fe'98:12
Association of Certified Fraud Examiners Ap'96:9; De'98:11
Association of College and University Auditors Ap'98:47; Oc'98:21
Association of Health Care Internal Auditors Ap'98:46
Association of Insurance and Risk Managers Oc'98:12
Assurance
services Oc'97:8; Ag'98:96
strategies Je'98:46-48
Attaway, Morris C., Year 2000 Exposures in Manufacturing Oc'98:33-39
Atteindre Un Equilibre (Striking the Right Balance), by Carman L. Young Oc'94:22-27
Attorney-client privilege Ag'94:64-66
Audit Automation with Lotus Notes, by Mario P. Boffa and Michael Miller Je'97:15-17
Audit committees Fe'94:9; 50-55; Ap'94:22-23; Ag'94:20-21; 34-39; 54-59; Oc'94:66; De'95:65-66; Je'98:77-80; Ag'98:42-43; De'98:12-13
in France Je'98:77-80
in Thailand Ag'98:13-15
Audit Committees a la Francaise, by Etienne Barbier Je'98:77-80
Audit evidence Ag'98:56-61
Audit management Ag'95:25-26
Audit planning De'96:36-41; De'98:49-53
special events Ag'95:64-67
Audit Power, by Mark J. Kruse Fe'97:16-20
Audit Privilege Law De'94:9
Audit Raw, Not "Cooked," Data, by Richard B. Lanza De'97:23-25
Audit reports Ap'95:18-21; 59-61; Ap'97:37-41; Oc'98:36-38
Audit Risk Alert Series Ap'95:9
Audit working papers *See* workpapers
Auditing, Assurance, CSA, by Bruce McCuaig Je'98:43-48; **letter** Oc'98:9
Auditing Business, by Christy Chapman Oc'96:44-51; **letter** Ap'97:14-15
Auditing Commodity Payments, by Don R. Dame Ag'98:68-70
Auditing Construction Projects, by Henry R. Newmark De'97:36-41
***Auditing Health Care Benefits*, by Michael A. Paolella (book review by Richard M. Stohl)** De'96:14-16
Auditing How Things Are Managed, by Per Ivar Hansen Fe'95:51
Auditing in the Classified Environment, by Dennis B. Applegate Fe'94:43-49
Auditing in the Intercollegiate Athletics Arena, by David C. Burns, et al. De'95:46-48
Auditing liability Ag'98:12-13
crisis in Britain Je'94:10
Auditing Material Transportation Costs, by Don R. Dame De'95:34-37
Auditing Standards Board Je'95:9
Auditing the Data Center Infrastructure, by David A. Crowell Je'96:40-47
Auditing the Purchasing Function, by M. Virginia Cerullo, et al., De'97:58-64
Auditing Timber Assets, by Thomas J. Straka Je'95:50-54
Auditing's Vision, by Michael Jacka Je'95:46-49
Auditor/client relationships Ap'94:22
Auditor's Guide to Electronic Audit Resources, by Jim Kaplan Fe'95:23-29
Audits
accounts payable system Fe'95:57; Ag'98:83
analytical De'97:80
architectural contract Fe'95:58-59
auto fleets De'96:77-79
blank checks Fe'95:61
building security Oc'96:75
business process reviews Ap'95:52-57
car rentals Fe'95:58
cash deposits Fe'95:59
cash receipts log Fe'95:57
casinos Je'96:54-58
client/server systems Ag'97:41-42
commodity payments Ag'98:68-70
construction projects De'97:36-41
contract employees Oc'96:73
contractor Ag'96:68-69; De'97:83
contracts Fe'95:59; Oc'96:78; Ap'97:80; Ag'98:83-84
corporate responsibility Je'98:19
cost accounting system Ag'96:70
currency exchange Oc'96:73-74
data center infrastructure Je'96:40-47, 82-83
data processing facility Je'95:34-40
delinquent taxes Je'96:78-80
delinquent loans De'95:67
end-user computing De'96:30-34
energy corporation Oc'95:54
engineering department review Fe'95:58
evidence Ag'98:56-61
expense reports De'95:68; Ap'96:82-83
financial Fe'97:16-20
follow-up Ap'95:59-61
fuel De'96:76
gaming Je'96:54-58
garage operations Ap'98:77-78
health benefits De'95:71; Je'96:80
home health care agency Je'96:76-78
hospital accounts Oc'96:74,75
hotels Oc'96:73
income tax refunds Fe'95:57
infectious waste Ag'98:84
insurance Ap'96:81
intercollegiate athletics De'95:46-48
inventory Oc'96:75-76; Oc'97:50-53; De'97:80-82
jails Oc'96:77
joint ventures De'97:79-80; Ap'98:50-54
labor rates De'95:71-73

INDEX

FIVE-YEAR INDEX OF ARTICLES, AUTHORS, SUBJECTS, AND NAMES

InternalAuditor 1994-1998

Academic subjects related to internal auditing De'94:54-57
Accelerating into the Millennium, by Christy Chapman Fe'98:23-26; **letter** Ap'98:10
Acciani, Neal, Outlaw Outsourcing Fe'95:50-51
Accountability Ag'94:23
Accounting
controls Fe'94:70-71; Fe'96:70
internationally accepted rules adopted in Europe
liabilities Ag'98:12-13
Accounts payable Ag'98:82
Acquisitions audits Fe'94:72
Acquisitions management Je'94:39-40
***ActionGrammar*, by Joanne Feierman (book review)** Ap'96:16-19
Activity-based costing Fe'94:19-20
***Activity-based Costing for Small and Mid-sized Businesses: An Implementation Guide*, by Douglas T. Hicks,** Fe'94:19-20 **(book review)**
Actuaries and Auditors, by Paul Bruce Ag'97:96; **letter** Oc'97:14-15
Adamec, Bruce A., et al., Self-directed Audit Teams Ap'96:36-43; **Coach** Je'96:30-38
Adams, Michael Ag'98:9
Adding value Ap'94:30-33; Ag'94:21-22; Fe'97:51-54
Adding Value, by Anthony Walz Fe'97:51-54
Address Standardization Techniques, by Lance J. Semer Oc'97:17-19; **letters** De'97:8, Fe'98:8
Adelman, Sid, Assessing New Technologies Je'94:46-49
Aetna Ap'97:26
Aggarwal, Rajesh, et al., EDI Risk Assessment, Fe'96:40-44
AICPA *See* American Institute for Certified Public Accountants
Airlines Ap'96:21-29
ticket scam Oc'94:73-74
safety Ap'95:9
Albrecht, W. Steve, et al., Reducing the Cost of Fraud Fe'94:28-34; ***Fraud — Bringing Light to the Dark Side of Business* (book review)** Fe'95:14-15; Employee Fraud Oc'96:26-37
Allen, Martin Ag'95:34
Allen, Robert D., Managing Internal Audit Conflicts Ag'96:58-61; **Lessons from New Era** Oc'98:40-47
Allen, William T. Ag'97:11
Allison Dwight L., Jr., Internal Auditors and Audit Committees Fe'94:50-55; Je'94:13
Allstate's Risk Assessment Approach to Selecting Operational Audit Topics, by Kurt F. Reding and Kristine Kay DiGirolamo Ap'94:48-53
Amaro, Bob De'94:27
American Accounting Association Oc'95:10
American Institute of Certified Public Accountants Ag'94:11; De'94:8, 11; Ap'95:9; De'95:8; Fe'96:8; Je'96:8; Ag'96:8; De'96:66-70; Fe'97:57; Ag'97:10; De'97:14; De'98:13
Auditing Standards Board Je'95:9
Certified Public Accountant controvery Fe'97:62-67
Financial reporting De'98:13
Forecasts of the future Je'98:20
Fraud auditing standard Ap'97:10
Performance of Certain Extended Audit Services (Ethics Ruling 97) De'94:9; Fe'96:8
Public Oversight Board De'94:8; Oc'95:10
Special Committee on Assurance Oc'94:10
Special Committee on Financial Reporting De'94:11
Standards Fe'97:57
Strengthening the Professionalism of the Independent Auditor De'94:8
American Management Association Ag'98:16
American National Standards Institute De'95:9
Americans with Disabilities Act Oc'94:41; De'94:58-63
Americans with Disabilities Act, by Paul Battaglia De'94:58-63
Ameritech Internal Audit Services Ap'96:36-43; Je'96:30-38
Amidon, Debra M., et al., author of *Creating the Knowledge-based Business* (book review) De'98:19-20
Analytical Auditing Procedures, by James E. Gaunt and G. William Glezen Fe'97:56-60
Anderson, Richard J., The Truly Integrated Audit De'94:65-70; Je'98:14
Anderson, Urton L. Oc'95:10
Andrewson, Lance A. Ag'95:30
Aoki, Isamu S., et al., *Are Your Employees Stealing You Blind?* (book review) Ap'97:22-23
Applegate, Dennis B., Auditing in the Classified Environment Fe'94:43-49; **Best Practices in Joint Venture Audits** Ap'98:50-54
Applegate, Dennis B., et al., Measuring Success Ap'97:62-67
Applicant screening Ap'98:93-95
Application controls De'96:18-20
Approach to Quality Internal Auditing, by Francis A. Bruno Ag'94:60-63
Archer Daniels Midland Fe'94:37
***Are Your Employees Stealing You Blind?* by Edwin C. Bliss with Isamu S. Aoki, reviewed by Mark M. Cisz** Ap'97:22-23
Area networks Fe'97:28
Argentina, by Alberto Di Stefano Ag'97:14-15
Arkansas BlueCross BlueShield Je'98:50-55
Art of Coordination, by Charles Zhang Ap'98:56-58; **letter** Je'98:8-9
Art of the Follow-up, by Gerald Keating Ap'95:59-61
Arthur Andersen Je'94:39; Ag'95:11; Oc'96:9; Fe'97:29; De'98:12-13
Asea Brown Boveri Inc. Ap'94:33
Assessing and Reporting on Internal Control Je'97:10
Assessing New Technologies, by Sid Adelman and Dusan Ecimovic Je'94:46-49
Association of British Insurers Fe'98:12
Association of Certified Fraud Examiners Ap'96:9; De'98:11
Association of College and University Auditors Ap'98:47; Oc'98:21
Association of Health Care Internal Auditors Ap'98:46
Association of Insurance and Risk Managers Oc'98:12
Assurance
services Oc'97:8; Ag'98:96
strategies Je'98:46-48
Attaway, Morris C., Year 2000 Exposures in Manufacturing Oc'98:33-39
Atteindre Un Equilibre (Striking the Right Balance), by Carman L. Young Oc'94:22-27
Attorney-client privilege Ag'94:64-66
Audit Automation with Lotus Notes, by Mario P. Boffa and Michael Miller Je'97:15-17
Audit committees Fe'94:9; 50-55; Ap'94:22-23; Ag'94:20-21; 34-39; 54-59; Oc'94:66; De'95:65-66; Je'98:77-80; Ag'98:42-43; De'98:12-13
in France Je'98:77-80
in Thailand Ag'98:13-15
Audit Committees a la Francaise, by Etienne Barbier Je'98:77-80
Audit evidence Ag'98:56-61
Audit management Ag'95:25-26
Audit planning De'96:36-41; De'98:49-53
special events Ag'95:64-67
Audit Power, by Mark J. Kruse Fe'97:16-20
Audit Privilege Law De'94:9
Audit Raw, Not "Cooked," Data, by Richard B. Lanza De'97:23-25
Audit reports Ap'95:18-21; 59-61; Ap'97:37-41; Oc'98:36-38
Audit Risk Alert Series Ap'95:9
Audit working papers *See* workpapers
Auditing, Assurance, CSA, by Bruce McCuaig Je'98:43-48; **letter** Oc'98:9
Auditing Business, by Christy Chapman Oc'96:44-51; **letter** Ap'97:14-15
Auditing Commodity Payments, by Don R. Dame Ag'98:68-70
Auditing Construction Projects, by Henry R. Newmark De'97:36-41
***Auditing Health Care Benefits*, by Michael A. Paolella (book review by Richard M. Stohl)** De'96:14-16
Auditing How Things Are Managed, by Per Ivar Hansen Fe'95:51
Auditing in the Classified Environment, by Dennis B. Applegate Fe'94:43-49
Auditing in the Intercollegiate Athletics Arena, by David C. Burns, et al. De'95:46-48
Auditing liability Ag'98:12-13
crisis in Britain Je'94:10
Auditing Material Transportation Costs, by Don R. Dame De'95:34-37
Auditing Standards Board Je'95:9
Auditing the Data Center Infrastructure, by David A. Crowell Je'96:40-47
Auditing the Purchasing Function, by M. Virginia Cerullo, et al., De'97:58-64
Auditing Timber Assets, by Thomas J. Straka Je'95:50-54
Auditing's Vision, by Michael Jacka Je'95:46-49
Auditor/client relationships Ap'94:22
Auditor's Guide to Electronic Audit Resources, by Jim Kaplan Fe'95:23-29
Audits
accounts payable system Fe'95:57; Ag'98:83
analytical De'97:80
architectural contract Fe'95:58-59
auto fleets De'96:77-79
blank checks Fe'95:61
building security Oc'96:75
business process reviews Ap'95:52-57
car rentals Fe'95:58
cash deposits Fe'95:59
cash receipts log Fe'95:57
casinos Je'96:54-58
client/server systems Ag'97:41-42
commodity payments Ag'98:68-70
construction projects De'97:36-41
contract employees Oc'96:73
contractor Ag'96:68-69; De'97:83
contracts Fe'95:59; Oc'96:78; Ap'97:80; Ag'98:83-84
corporate responsibility Je'98:19
cost accounting system Ag'96:70
currency exchange Oc'96:73-74
data center infrastructure Je'96:40-47, 82-83
data processing facility Je'95:34-40
delinquent taxes Je'96:78-80
delinquent loans De'95:67
end-user computing De'96:30-34
energy corporation Oc'95:54
engineering department review Fe'95:58
evidence Ag'98:56-61
expense reports De'95:68; Ap'96:82-83
financial Fe'97:16-20
follow-up Ap'95:59-61
fuel De'96:76
gaming Je'96:54-58
garage operations Ap'98:77-78
health benefits De'95:71; Je'96:80
home health care agency Je'96:76-78
hospital accounts Oc'96:74,75
hotels Oc'96:73
income tax refunds Fe'95:57
infectious waste Ag'98:84
insurance Ap'96:81
intercollegiate athletics De'95:46-48
inventory Oc'96:75-76; Oc'97:50-53; De'97:80-82
jails Oc'96:77
joint ventures De'97:79-80; Ap'98:50-54
labor rates De'95:71-73

landing weights Ag'96:69-70
leases Ap'96:81; Ag'96:44-47, 48-53
loans De'96:80
maintenance Oc'96:77-78
material transportation costs De'95:34-37
operational reviews Oc'97:52-53
overtime Fe'95:62
payroll Oc'95:53; De'96:80
petty cash Ap'96:80
proactive Fe'96:46-48
procurement Fe'98:50-52
property values Oc'95:56-57
purchasing Oc'95:54-55; Ag'96:65; De'97:58-64; De'98:75
raw materials Ag'96:67
relationships Fe'98:37-4
retirement funds Je'96:83; De'96:77
respect for Ag'98:40-45
risk management Fe'97:38-46
sales tax Ap'95:67
salvage Oc'98:73
"Smart Audits" Ap'95:38-42
soft controls Fe'98:30-41
special events Ag'95:64-67
surplus equipment De'95:68-69
systems De'95:28-33; Ag'96:65,69
telephone charges De'95:69; Ag'96:70
telephone system Ag'96:67-68
temporary help Je'96:80
timber assets Je'95:50-54
training costs Oc'95:57
travel Fe'95:59-61; De'95:71
unnecessary paperwork Fe'95:57
utility Je'96:82
vending machines Fe'95:64; Oc'96:76
vendor De'96:79-80; Oc'98:75-77; De'98:77
warehouse operations De'96:80-81
Worker's Compensation De'95:67-68
Audits of End-user Computing, by Stanley Earl Jenne De'96:30-34
Australia Oc'98:21-23
Australian Stock Exchange De'94:11
Austrian government auditing Ap'95:8
Automated workpapers Ap'95:18-21; Ag'95:38-43
Automating Expense Reports, by Michael Castellano Ag'98:21-23
Automating the Self-assessment Process, by Sten I. Bjelke, et al., Ag'97:16-19
Automotive Industry Action Group Je'98:15
Azad, Ali N., Public Service Je'94:56-59

B

Bahr, P. Dean, et al., Hedging with Derivatives Ap'97:68-75
Baker, Jack D., et al., The Holding Out Issue Fe'97:62-67
Baker, Larry Ag'95:10
Baker, Larry, et al., Control Self-assessment, Ap'96:53-57
Baldridge Award Ag'94:60-63
Balkaran, Lal, Corporate Culture Ag'95:56-59; Fe'98:8
Bangladesh Ap'97:9
Bank auditing Fe'96:24-32
See also **Savings and Loan Associations**
electronic banking Fe'96:32
outsourcing Ap'95:8
Barbier, Etienne, Audit Committees a la Francaise Je'98:77-80
Barefoot Auditor De'94:18-19
Barrow, John Henry, Preaward Audits Fe'98:50-52
Barings Bank Oc'95:8
Barker, Robert M., et al., E-mail Issues Ag'95:60-63; Ag'96:8; **Document Retention** De'96:48-52
Barnia, Mohamed Je'98:22-23
Barron, Alastair De'96:23
Barroso, Manuel, The Globetrotting Auditor Ag'95:22-23
Barter Ap'97:42
Basle Committee on Banking Supervision Fe'98:11
Batavick, George Ap'94:31
Bates, David A., When Good Writing Goes Bad, Fe'96:36-38
Battaglia, Paul, The Americans with Disabilities Act De'94:58-63; **Derivatives: Managing the Risks** De'95:50-52; Ag'96:8
Beale, Ian, review of *Why Information Systems Fail: A Case Study* Ag'96:12-14
Beaulieu, Serge, et al., On the Net Ag'96:30-35
Beckett, Margaret Je'98:16
Beckstead, Stephen M., and Richard L. Ratliff, How World-class Management Is Changing Internal Auditing De'94:38-42
Beefing It Up: How Internal Auditors Use Specialists, by Christy Chapman Ap'95:22-30; **letters** Ag'95:12; Oc'95:13
Before Disaster Strikes, by Christy Chapman De'96:22-28
Berube, Jacques De'98:9
"Big Bang" (in Japan) Ap'98:14
Bjelke, Sten I., et al., Automating the Self-assessment Process Ag'97:16-19
Bell Canada De'96:36-41
Bellamy, Anne Merethe H. Fe'96:26
Bellchambers, Anthony Je'97:10
Bellman, Carl E., et al., Reengineering Risk Assessment Oc'98:24-29; **Risk Assessment Questionnaire** Oc'98:30-31
Belloli, Peter J., Unsecured Credit De'97:75-76
Benchmarking De'96:42-46; Fe'98:68
Benchmarking Peer Reviews, by Warren M. Johnson, et al., De'96:42-46
Benford's Law Ap'97:20
Bennett, John Oc'98:40-47
Bergman, Lawrence G., et al., Measuring Success Ap'97:62-67
Berlin, Jana Ap'94:13
Bernens, Robert L., Biggest Little Chink in the Corporate Armor Fe'97:38-46; Ag'98:16
Best practices
joint venture audits Ap'98:50-54
Best Practices in Joint Venture Audits, by Dennis B. Applegate Ap'98:50-54
Bettis, J. Carr, et al., Insider Trading Regulations Fe'96:53-56
Big Six Oc'96:9
Biggest Little Chink in the Corporate Armor, by Robert L. Bernens Fe'97:38-46
Billion Dollar Paper Clip, by Joseph T. Wells Oc'94:32-38; **letter** De'94:13
Birkett, Bill Ag'96:11
Bishop, William G. III Je'94'11; Je'95:9; Ag'95:11; Oc'96:8; Fe'97:8
Black, Ron, A New Leaf in Environmental Auditing Je'98:24-27
Blair, Tony Je'98:15
Bliss, Edwin C., et al., *Are Your Employees Stealing You Blind* **(book review)** Ap'97:22-23
Block, Peter De'95:14-15
Blue Cross and Blue Shield of Maine De'95:19
Body language Ap'94:27
Boffa, Mario P., et al., Audit Automation with Lotus Notes Je'97:15-17
Bogel, John C. Ag'97:11
Bologna, G. Jack, *The Handbook on Corporate Fraud* Fe'94:18-19 **(book review);** Je'94:11; ***Fraud Auditing and Forensic Accounting*** **(book review)** Je'96:18-19
Bonuses Je'97:10
Book Reviews *See author and title*
Bossle, Francis X., et al., The Single Page Audit Report Ap'97:37-41; Ap'98:9
Bowsher, Charles A. Je'94:11; Ag'94:11
Brackner, James W., and Ratliff, Richard L., Relationships, Fe'98:37-41; **Probing the Relationship** Fe'98:42-43
Brands, protection of Ag'98:11-12
Brazier, Steve Ap'98:10,43
Breakspear, Drew J., Run It Like a Business Fe'98:27-29; **letter** Ap'98:9
Bribery Ag'97:12
Bridges, Nicholas Ap'98:11
British Board of Trade Je'98:16
British rail fraud inquiry Je'96:10
Broken Hill proprietary Company, Ltd. Ag'98:65-67
Brooks, George S. II, The Client Privilege Ag'94:42-66
Brotherhood Bank and Trust Fe'96:31
Brown, Dorothy Oc'97:43
Brown, Doug, Outsourcing Professional Services De'98:61-64
Bruce, Paul Ag'97:96
Bruno, Francis A., An Approach to Quality Internal Auditing Ag'94:60-63
Bukics, Rose Marie L., book reviews Fe'94:18-19, Je'96:18-19
Building a Better Toolbox, by Kenneth P. Pyzik Ap'97:32-35
Building a Case, by Helen Ehlers Oc'96:36-43
Building Bridges, by Jean-Pierre Garitte Ag'98:26-31
The Building's On Fire! J. Mike Jacka, et al., Fe'96:46-50
Bukics, Rose Marie L., review of *Smart Work* Fe'97:22-23; **review of *Corporate Financial Management: Strategies for Maximizing Shareholder Wealth*** Ag'98:24-25
Bulletin board systems Fe'95:23-25
Burnham, Lew Ap'94:32
Burke, Michael J., Expense Report Abuse Ap'96:82-83
Burns, David, et al., Auditing in the Intercollegiate Athletics Arena De'95:46-48
Burns, Stephen J., Combating Corruption Je'97:56-58; Je'98:9
Business
contingency planning De'95:18-25, 26-27; De'96:22-28
processes Ap'95:52-57; Je'96:64-69
reporting Oc'95:30-35
risk management Oc'95:8; De'96:36-41
Business Integrity Assessment questionnaire Je'98:13-14
Business Management Auditing: Promotion of Consulting Auditing Je'96:10
Business Process Reengineering, by Marshall Romney Je'95:24-29; **letter** Oc'95:13
Business Process Revolution, by Ross E. Wescott Ap'95:52-57
Business Sector Advisory Group on Corporate Governance Je'98:18
Butler, Stephen G. Ag'97:11

C

CAATT Je'95:20-22; Je'95:64; Fe'96:18-20; Ap'97:32-35; Oc'97:17-19; Fe'98:19-21,70; Ap'98:25-27
CAATs and Compliance, by Mary E. Hudson Ap'98:25-27
***CAATTs and Other Beasts for Auditors,* by Dave Coderre (book review by Marian Lower)** Oc'97:20-21
Cadbury Commission Ag'94:10; De'94:11, 46-52; Fe'95:10; Ap'96:8,9,11; Ap'97:10; Je'98:16
Cahill, Lawrence B., The Value-added Compliance Audit Je'98:28-31
Caldwell, Jenna, book review: *People, Performance, and Pay: Dynamic Compensation for Changing Organizations* Ap'98:22-23
Campbell, Stuart Oc'96:9
Can Your New Auditors Communicate? by Kevin T. and William P. Stevens Ap'94:37-39
Canada Oc'97:11; Je'98:16
Canada Post Corporation Ag'98:16
Canadian Criteria of Control Committee (COCO) Je'94:11; Oc'94:10; De'94:46-52; Fe'95:11; Fe'96:8; Ap'96:8; Je'96:9; Fe'98:34; Oc'98:11-12
Canadian Environmental Auditing Association Je'96:9
Canadian Institute of Chartered Accountants Fe'94:10; Je'94:11
Cangemi, Michael P. Je'94:37
Capitalizing on Contingency Auditors, by Daniel A. Hinchliffe and Alan H. Friedberg Ap'98:35-39; **letter** Ag'98:9
Capuder, Lawrence F.M. Sr., Write to the Top Oc'94:54-58
Car rentals Fe'95:9
Career changes Je'95:10
Career Internal Auditors, by Laura McNeil Ap'97:96; **letters** Je'97:12; Oc'97:14
Career Plateaus, by Chak-tong Chau
Career Strategies for Turbulent Times, by Lawrence J. Harrington, et al., Je'96:48-52
Careers in internal auditing Je'96:48-52; Je'97:9
Carlson, Richard C., Consulting Boards De'98:49-53
Carolina Power and Light Company Ap'95:38-42
Carpet cleaning fraud Fe'96:69
CASE *see* Computer Aided Software Engineering
Case of the Bouncing Payroll Checks, by Donald K. McConnell, Jr. Ap'96:69-72
Case-based reasoning Je'96:37
Cash shortages Ag'94:73
Casinos and Controls, by John R. Mills and Jeanne H. Yamamura Je'96:54-58
Castellano, Michael, Automating Expense Reports Ag'98:21-23
CD-ROM De'94:9
Cellular services Fe'97:31
Cellular telephone
abuse Je'95:69; Ap'96:76-78; Ap'97:81; Oc'97:71
technology Fe'97:28
Certifications Fe'97:62-67
Certified Internal Auditor (CIA) Ag'95:9; Je'97:60-65,67-72; Oc'97:27; De'97:9; Ag'98:29
changes in exam Oc'96:9
exam Je'95:11-18; Je'97:60-65
exam textbooks Je'95:14-18
globalization De'96:8
role models Je'97:67-72
Certified Public Accountant (CPA); Ag'95:11; Fe'97:62-67
lawsuits Ag'94:10
Cerullo, M. Virginia, et al., Auditing the Purchasing Function De'97:58-64
Cerullo, Michael J., et al., Auditing the Purchasing Function De'97:58-64
CFO Magazine Ag'95:11
Chadwick, William E., Tough Questions, Tougher Answers De'95:63-65
Champions of Change, by Anthony P.

Walz Fe'94:60-63
Champlain, Jack J. Is Your Wire Transfer System Secure? Je'95:56-59; Demystifying Computer Systems Auditing De'95:28-33; Ag'96:8
Chan, Sally et al., *EDI Security, Control, and Audit* (book review) Ap'94:14-15
Chang, Stanley, et al., Insider Trading Regulations Fe'96:53-56
Change Fe'94:60-63; Ap'94:24; Ag'94:19-20
Changing World of International Accounting and Auditing, by Robert S. Roussey Ap'94:54-56; letters Ag'94:12-13
Channel mastering Fe'97:27
Chapman, Christy, Beefing It Up: How Internal Auditors Use Specialists Ap'95:22-30; Just Wired About Software Ag'95:24-36; Before Disaster Strikes De'96:22-28; Women's Work Oc'97:40-48; Accelerating into the Millennium Fe'98:23-26; interview with Michael Hammer Je'98:38-41
Charkham, Jonathan De'98:37-39
Chartered Institute of Public Finance and Accountancy De'97:11
Chau, Chak-tong, Career Plateaus Oc'98:49-52
Chen, Kung H., et al., Overhead Cost Pools Oc'96:62-67
Cheng, Peter H.G., Ap'95:27; Taiwan — A Center of Growth De'97:18-19
Cheramy, Shirley Fe'94:9
Chief executive officer Oc'98:13-14
Chief financial officer Oc'98:13-14
Chief internal auditor Ag'94:34-39
Chile Ap'94:10
  corruption Ap'98:16
  demand for more internal auditing Je'98:15
  National Committee for Public Ethics Je'98:15
Chin, Angelina Fe'96:27
China Ap'97:9; Je'97:8
CIA *See* Certified Internal Auditor
CIA Examination Textbooks, by S. Rao Vallabhaneni (book review by David McNamee) Je'95:14-18; letter Ag'95:12
Cisz, Mark M., review of *Are Your Employees Stealing You Blind?* Ap'97:22-23
Cities (most expensive) Ap'98:18
Clague, Martin C., Riding the New Wave of Computing Fe'95:18-20
Claims administration Fe'97:43
Claims Fraud Auditing, by Huong Q. Ngo Je'97:44-46
Classified environment Fe'94:43
Client Privilege, by George S. Brooks II Ag'94:64-66; letter Oc'94:14-15
Client/server Je'94:39; 46-47; Fe'95:18-20; Fe'97:28; Ag'97:40-43
Client/Server Systems, by Laura Roesch and Laurie J. Henry Ag'97:40-43
Clikeman, Paul, It's Internal Auditing's Turf Ap'98:112
Clipping Coupon Losses, by Charles Holley, et al., Ap'96:65-67
Clorox Company Fe'95:38-44
CoActive Control, by John D. Tongren Je'95:42-44; letter Ag'95:13
Coach, by Karen L. D'Amico, et al. Je'96:30-39
Cochran, Chris Fe'98:46-47
COCO *see* Canadian Criteria of Control Committee
Codelco Ap'94:10
Coderre, David G., Audimation Fe'94:24-26; Ap'94:16; Seven Easy CAATT Ag'94:29-32; Doing It Differently Fe'95:16-17; Pulling It All Together Je'95:20-22; Data Integrity and CAATTs Fe'96:18-20; Time Bomb 2000 Je'96:12-16; Testing Application Controls De'96:18-20; author of *CAATTs and Other Beasts for Auditors*, book reviewed by Marian Lower Oc'97:20-21; Full Service Fraud Ap'98:77-78
Colbert, Janet L., Risk Oc'95:36-40
Collection
  agencies Ap'95:67
  efforts Ap'97:77-79
Combating Corruption, by Stephen J. Burns Je'97:56-58
Comdisco De'97:13
Command and control Je'98:40
Commercial bank auditing *See* Bank auditing
Committee of Sponsoring Organizations (COSO) Je'94:11; Ag'94:54-59; Oc'94:11; De'94:46-52; Fe'95:11; Ag'95:10; Oc'95:10; Fe'96:40; Ap'96:8, 9; Je'96:8,9; Ag'97:46; De'97:68-73; Fe'98:34; Je'98:50-55
Commodity payments Ag'98:68-70
Common Body of Knowledge (CBOK) Ag'96:11; Ap'97:11
Communicating Audit Results, by Stephen K. Didis Oc'97:36-38
Communication Ap'94:20-24; Fe'98:40; Ap'98:93
  human resources Je'97:20-28
  skills Ap'94:20-24; 26-28; 37-39; Oc'96:25; Je'97:22-28
  system Fe'97:25-26
  wireless Fe'97:28
Communications Fe'98:24
Company cars Ag'94:8
Company politics De'94:8
Compensation programs Ap'98:22-23
Competency Framework for Internal Auditing Ag'96:11; Oc'97:8; Fe'98:12-13
Competing for resources Ag'94:27
Complaint handling Fe'97:71-72
Complete Guide to Operational Auditing, by Harry R. Reider (book review) Je'94:14-15
Compliance auditing De'95:42-45; Fe'97:72
Compliance Auditing, by Raymond A. Hamilton De'95:42-45
Computer Assisted Audit Tools and Techniques, by David G. Coderre Ap'94:16
Computer-based training De'94:32-36
Computer Protection Systems, Inc. Je'94:11
Computer Security Institute Fe'96:9; Je'97:9
Computers *See also* EDP auditing, Microcomputers, Minicomputers, Laptop computers
  CAATT (Computer Assisted Audit Tools and Techniques) Je'94:41-42; Ag'94:28-32; Je'95:20-22; Ag'96:30-35, 36-42; Fe'98:19-21
  address standardization Oc'97:17-19
  application controls De'96:18-20, 30-34
  bandwidth Fe'95:20
  client-server computing Fe'95:18-20
  control Fe'96:8
  crime Je'96:11; Je'97:9
  end-user De'96:30-34
  enterprise integration Fe'95:18-20; Fe'97:34-37
  financial audits Fe'97:16-20
  fraud auditing and detection Ap'95:8; Ap'97:17-20
  hardware of future Fe'98:24
  help desk Fe'98:20
  incompatibilities Fe'97:31
  leasing Je'95:66
  Lotus Notes database Je'97:16
  microcomputers De'96:30-34
  mobile computing Fe'95:18-20; Ag'97:50-56
  networks De'94:19
  object-oriented technology Fe'95:20
  policy checklist De'96:30-34
  risks De'96:11, 30-34
  security Je'96:11; Ag'96:39-42; Oc'96:52-55
  security control Fe'96:40-41; De'96:18-20, 30-34
  self-assessment Ag'97:16-19
  software of future Fe'98:24
  systems auditing De'95:28-33
  training Fe'98:19-20
  viruses Fe'97:31
  year 2000 Je'96:12-16; Fe'98:11-12
Conflict management De'98:55-59
Conley, Caty, et al., Clipping Coupon Losses Ap'96:65-67
Construction
  audits De'94:79; Fe'95:8; Ap'96:75-76; De'97:36-41
  contracts Ag'95:74-77
  projects De'97:36-41
Consultative Panels, by Alex E. Matheson Ap'94:34-36
Consulting auditing Je'96:10
Consulting Boards, by Richard C. Carlson De'98:49-53
Contingency auditors Ap'98:34-39
Contingency planning De'94:22-24; De'97:42-52
Continuous Improvement at Clorox, by David M. Cottrell, et al., Fe'95:38-43
Continuous processing Je'94:37
Contract
  administration Fe'97:45-46
  audits De'96:60-65
  chemical purchases Fe'98:67-68
  compliance Fe'98:67-68
  concepts Je'98:38-41
  heating oil Ap'96:75
  reviews De'94:77
Contractor
  employee agreements Ag'95:10
  employee versus contractor Ap'96:75
  prequalification De'98:61-64
  professional service contractor requirements De'998:62-63
  relationships Fe'98:50-52
Control De'94:46-52; De'95:14-15; Je'98:38-41
  assessment tool Oc'98:21-22
  computer Fe'96:8
  environment Oc'96:20-25; Ap'98:53
  frameworks Fe'97:8
  models Fe'98:35
  self assessment Ag'95:10; Ap'96:12-14, 52-57; Je'96:85-86; De'96:9; Ag'97:16-19,37; Oc'97:12; Je'98:41,43-48,50-55,104
  systems Oc'96:12-13; Ap'98:60-63
Control and Audit in an Age of Empowerment, by Jeff Gibbs De'95:14-15
Control Model Implementation Fe'98:31
Control Models in Perspective, by Duncan J. Galloway De'94:46-52
Control Self-assessment, by Larry L. Baker, et al., Ap'96:52-57
Control Self-assessment Workshop Facilitator's Guide De'97:12
Controlling Guest Access Rights on Networks, by Henry M. Lucero De'94:19
Controls
  defining Je'98:47
  soft Fe'98:31-33,34-36; Je'98:40-41
Controls Testing, by Doris D. Gin, Ap'96:12-14
Cooley, Lyn Oc'98:9
Cooper, Cheryl Ag'94:20
Cooperative venture Ap'97:43
Coopers & Lybrand Oc'95:11; Oc'96:9; Je'98:14,19
Copyright (archival) Fe'95:8
Core competency Ag'94:47-48
Corporate
  culture Fe'98:25
  planning De'98:13-14
  responsibility Je'98:19
Corporate Audit Theory, by Tom Lee (book review) Oc'94:17
Corporate Culture, by Lal Balkaran Ag'95:56-59
Corporate Financial Management: Strategies for Maximizing Shareholder Wealth, by Earl Landesman (book review) Ag'98:24-25
Corporate governance Ag'94:10; De'94:11; Oc'95:11; De'95:9; Ap'96:8; Oc'96:11, 24-25; Ap'97:10,11; Je'97:10; Ag'97:13; Oc'97:10; Ap'98:14-15; Je'98:16; Oc'98:12-13
  in Canada Je'98:16
  in Spain Je'98:16
Corporate Governance Committee of Japan Oc'98:13
Corporate Responsibility Audit Je'98:19
Corruption Je'97:56-58
  Chile Ap'98:16; Je'98:15
  Honduras Ap'98:16
  Task Force Fe'98:13-14
COSO *see* Committee on Sponsoring Organizations of the Treadway Commission
COSO and the Federal Sentencing Guidelines, by Paul E. Fiorelli and Cynthia J. Rooney, Ap'97:57-60
COSO-based Auditing, by Mark R. Simmons De'97:68-73
Cost Accounting Standards Ap'95:33
Cost allocations Oc'96:62-67
Cost Analysis Group De'98:75-76
Cottrell, David M., et al., Continuous Improvement at Clorox Fe'95:38-44; Top Ten Web Sites for Internal Auditors Ag'96:36-42
Could the Equity Funding Scandal Happen Again, by David R. Hancox Oc'97:28-34
Counterfeit products Ag'98:11-12
Counterpurchase Ap'97:42
Countertrade Ap'97:42-47
Coupon losses Ap'96:65-67
Courtemanche, Gil, Inside Outsourcing Ag'94:46-48
Covaleski, Mark Fe'97:10
Coverdell, Sen. Paul Ap'94:8
Cowan, Neil, Hampel Falls Short De'97:96
Cowell, Randy Ag'95:25
CPA *See* Certified Public Accountant
Crackers Oc'96:52-55
CRAG *See* Contract Risk Assessment Guide
Crawford, Kenneth V. Fe'98:9; Ap'98:10
Creating the Knowledge-based Business, by Debra M. Amidon and David J. Skyrme (book review by Jeff Gibbs) De'98:19-20
Creativity, by Thomas P. Houck Je'94:18-22; letter Oc'94:12
Creativity Fe'98:26
  in auditing Je'94:18-22
Credit
  policies Fe'94:70
  risk scoring Fe'96:31
  unions Ap'94:10; Fe'98:70
Credit card agreements De'98:77
Crisis prevention Je'94:9
Crowder, Nita, Fraud Detection Techniques Ap'97:17-20
Crowell, David A., Auditing the Data Center Infrastructure Je'96:40-47; On the Road Running Je'97:54-55; Equipping a Mobile Audit Staff Ag'97:50-56
Crumbley, D. Larry, et al., How

Businesses Profit from Internships Oc'98:54-58
CSA Sentinel De'96:9
Cukier, David Ap'98:43
Culture with heart Fe'98:25
Currency transaction reporting in casinos Je'96:54-58
Curtin University of Technology Oc'98:21-22
Customer-oriented auditing Je'94:62-64; De'95:11; Fe'96:27; Ap'98:64-68
Customer service Fe'96:9
Cuzzetto, Charles E., Lean, Mean Auditing Machines De'94:26-30
Cybercrime Fe'98:25
Cyber Dialogue Ag'98:15
Cyberloafing Fe'97:31
Cyberspace Fe'95:22-29

D

Dame, Don R., Auditing Material Transportation Costs De'95:34-37; **Auditing Commodity Payments** Ag'98:68-70
D'Amico, Karen L., et al., Coach Je'96:30-38
Data
accuracy De'97:23-25
analysis Fe'95:16-17; Ap'97:32-35; Ap'98:77-78
extraction and analysis Ag'95:27-28; Ag'96:16-26; Fe'97:28
integrity Fe'96:18-20; 41; Fe'97:31
processing tapes Fe'98:67
security Fe'98:54-60
testing Fe'96:19
value of Fe'98:56
verification De'97:23-25
warehouse control and security Fe'98:54-60
Data center infrastructure Je'96:40-47
Data Integrity and CAATTs, by Dave Coderre Fe'96:18-20
Data Mart Fe'98:56
Data Warehouse Control & Security, by Slemo Warigon Fe'98:54-60
Database software Ag'96:16-26
DCAA *see* Defense Contract Audit Agency
Dec, Irene De'98:35-37
Decision support software Fe'97:28
Defense Contract Audit Agency (DCAA) Fe'95:34-36; De'95:42-45
Defining the Roles of Accountants, Bankers, and Regultors in the United States De'94:10
Deloitte & Touche Fe'94:56; Ap'95:9; Ap'96:11; Fe'97:29
Demystifying Computer Systems Auditing, by Jack J. Champlain De'95:28-33
Denham, Robert E. Ag'97:11
Depositions Oc'94:51
Depreciation calculations Oc'94:73; Oc'95:55
Derivatives Je'94:10; Ag'94:8; Ag'94:11; Oc'94:11; Je'95:11; De'95:50-56; Ap'97:68-75
Derivatives: Managing the Risks, by Paul Battaglia De'95:50-56
Dey Committee (Toronto Stock Exchange Committee on Corporate Governance) Je'98:16
Di Stefano, Alberto, Argentina Ag'97:14-15
DIAD (delivery information acquisition device) Fe'97:27
Didis, Stephen K., et al., Measuring Success Ap'97:62-67; **Communicating Audit Results** Oc'97:36-38
Diesel fuel Oc'97:71-72
DiGirolamo, Kristine Kay, et al., Allstate's Risk Assessment Approach to Selecting Operational Audit Topics Ap'94:48-53
Digital Equipment Corporation Ap'94:30
Dimartini, William, et al., Regulating Disaster Recovery De'97:42-52
***Disaster Contingency Planning*, by A. Marcella et al., (book review)** Oc'94:17
Disaster recovery De'94:22-24; De'95:18-25, 26-27; De'96:22-28; De'97:13,31-32,42-52
Planning De'94:22-24; De'98:40-47
Disaster Recovery Planning, by Steven Lewis De'94:22-24
Disaster Recovery Planning for the Distributed Environment, by Lance J. Semer De'98:40-47
Disaster test De'95:18-25
Dispatching and receiving Je'94:76
Distributed systems Je'94:47; De'98:40-47
Dix, Sally The Life of a Traveler Je'97:49-53
Doclinks Ap'95:19
Document Retention, by Robert M. Barker, et al., De'96:48-52; **letter** Ap'97:14
Doing It Differently, by David Coderre Fe'95:16-17
Dolan, Tom Ap'94:31
Dollarizing Audits, by James K. Seaman Oc'95:42-44; **letter** Fe'96:13-14
Dominican Republic Fe'96:29
Door Number Three, by Mike Jacka, De'97:54-57
Dow Corning Corporation Ap'94:31-32
Downsizing De'97:15-16
Doyal, Marvin De'94:26-27
Doyon, Michel, Tuned-in to Management De'96:36-41
Drach, Donald Ap'97:8
Driving records Fe'95:9
Drucker, Peter Ag'98:33
Duane, William J. Oc'95:10
Due diligence Ap'98:56-58
assignment of responsibilities Ap'98:58
Dunlap, Erin De'94:27
Du Toit, Anton Ap'98:21
Dutta, Soumitra Ag'98:15

E

***Early Warnings* newsletter** Je'94:9
Eastern Europe, auditing in Fe'96:30
Ecimovic, Dusan, Assessing New Technologies Je'94:46-49
E-commerce Ag'98:15
Economic analysis Fe'97:72
***Economics for the Office*, by Susan Krug Friedman (book review)** Oc'94:17
EDI *See* Electronic Data Interchange
EDI Risk Assessment, by Rajesh Aggarwl and Zabihollah Rezaee, Fe'96:40-44
***EDI Security, Control, and Audit*, by Albert J. Marcella Jr. and Sally Chan (book review)** Ap'94:14-15
EDP auditing Je'95:9; De'95:28-33
***See also* Computers**
EDP auditors De'95:28-33
Educating Internal Auditors, by Adel M. Novin and Michael A. Pearson De'94:54-
Edwards, Jerry Fe'97:9
Egerdahl, Ryan L., A Risk Matrix Approach to Data Processing Facility Audits Je'95:34-40; Ag'96:8
Ehlers, Helen, Building a Case Oc'96:38-43
Eigen, Peter Ap'97:9
El Paso Energy Corporation Ag'98:16
Electronic audit reports Ag'94:29
Electronic Commerce, by William A. Stone De'97:26-34
Electronic commerce De'97:26-34; Ag'98:15
Electronic data interchange (EDI) Fe'96:40-44; De'97:26-34
Electronic data processing *see EDP*
Electronic draft capture Je'96:76
Electronic encryption De'98:26-30
The Electronic Envelope, by Linda R. Garceau, Jack Matejka, Santosh K. Misra, and Etzmun Rozen De'98:24-30
Electronic junk mail De'98:14-15
Electronic payments by US government De'96:9
Electronic task force Oc'94:9
Electronic Workpapers, by Dale L. Flesher and Roberto de Magalhaes Ag'95:38-43
E-mail Ap'95:19; Je'95:9; Ag'95:60-63; Fe'97:31; De'98:14-15; De'98:20-30
encryption De'98:26-30
E-mail Issues, by Robert M. Barker, et al., Ag'95:60-63
Embezzlement Ag'94:9; Ap'98:28-33
Embracing ISO 9000, by Jeffrey Ridley Ag'97:44-48
Emergency plans Ap'97:80
Emerging Business Technologies, by Douglas F. Prawitt, et al., Fe'97:25-32
Employee
benefit plans Je'95:65
clashes Ag'96:8
contract workers Je'97:40-42
embezzlement Ap'98:28-33
empowerment Je'94:63-64; De'95:14-15
equity program review Fe'94:24
evaluations Je'97:24
flex time Oc'97:9
fraud Oc'96:26-37
misclassification Je'97:40-42
status Je'97:40-42
terminations Je'97:26-28
work options Oc'97:9
Employee Misclassification, by Irene Cohen Je'97:40-42
Employment waivers Je'97:25
Employee Fraud, by W. Steve Albrecht Oc'96:26-37
Encryption De'97:32
Engle, Terry J., Revisiting Independence De'96:66-70
English, Denise (book review) *Levers of Control*, by Robert Simons Oc'96:12-13
English, Denise et al., The Professor as Intern Oc'98:60-61
English, Tom, Independent or Not? De'96:84-85
Enhancing Internal Auditing Through Innovative Practices Oc'96:10
Enterprise computing Fe'97:34-37
Enterprise integration Fe'95:18-20
Environment Fe'98:24
Environmental auditing Ag'94:22; De'94:9; Ag'95:78; Oc'96:56-61; Je'98:24-36; Oc'98:75
comparison of ISO 14000 and ISO 9000 Je'98:32-36
command and control Je'98:25
commitment to comply Je'98:30-31
compliance Je'98:24-31
fitness tests Je'98:28-31
management Je'98:24-36
regulatory calendars Je'98:24-31
risk Je'98:24-27
self-audit checklists Je'98:24-31
value-added audits Je'98:28-31
Environmental Auditing Roundtable Fe'97:8; Je'97:8
Environmental Management: What's Auditing Got To Do With It? By Robert R. Picard Je'98:32-36
Environmental Protection Agency Oc'95:11
Environmental responsibilities Ag'98:13
Equipping a Mobile Audit Staff, by David A. Crowell Ag'97:50-56
Equipment
computing environment Ag'97:50-56
repairs Je'95:64
Equity Funding Corporation Oc'97:28-34
Erickson, Ken Je'94:40
Ernst & Young Ag'95:11; Ag'96:10
***The Essays of Warren Buffet*, book review by Lawrence B. Sawyer and Linda Sawyer Kuhns** Oc'98:19-20
Ethics Ap'94:8; Fe'95:9; Ag'95:9, 21; Ag'96:9; Je'97:56-58; Fe'98:25-26; Je'98:13-15
business Ap'94:8
codes Ag'95:9
corporate Fe'98:13
corruption Je'97:56-58
costs associated with unethical practices Je'98:13-14
directors and executives De'96:10
ethical behavior in workplace Ap'94:8; Je'98:13-14
future issues Fe'98:25-26
policy Fe'98:13
problems Je'98:13-14
Ethiopia Fe'98:16-17
Etienne Aigner Je'94:37
Eudora De'98:29
Euro Ap'97:11; Ap'98:16; Ag'98:12
European Commission Fe'97:9
European Confederation of Institutes of Internal Auditing Fe'95:11; Ag'96:11; Fe'97:9
European Environment Agency Ag'98:13
European mergers and acquisitions Oc'97:11
European Monetary Union Ap'97:11; Ap'98:16-17; Je'98:19
Evidence, by Richard L. Ratliff and I. Richard Johnson Ag'98:56-61; **letter** Oc'98:9
Evidence Oc'96:38-43; Ag'98:56-61
Ewert, George A., How to Sell Internal Auditing Oc'96:54-57
Exchange losses Ap'96:78; Oc'96:73
Executive
pay Je'98:16
pressure Ag'98:16
work/life balance Ag'98:16
Expanding the Assurance Umbrella, by Curtis C. Verschoor and Sandra W. Shelton Oc'95:30-34; **letter** Fe'96:14
Expense Report Abuse, by Michael J. Burke Ap'96:82-83
Expense reports Fe'94:73; De'94:76; Ap'96:82-83; Fe'97:71; Je'97:80-82; Ag'98:21-23
Expert systems Ap'97:20
Exposure matrix Oc'95:48-49
External auditors De'94:65-70
relations with internal auditors Oc'95:36-40; De'96:66-70

F

Fabrizius, Michael P., Ap'94:9; **A Passion for Excellence** Oc'97:22-27; Ap'98:43
Facilitating Trust, by Ralph B. Kimbrough, Jr. Ag'97:64-66
Facilitation skills Oc'96:25
Fair, Col. N.E. Ap'94:12
Fannie Mae Ag'98:41
Fargason, James Scott, Workers' Compensation Je'94:66-70
Farrell, Thomas Ap'98:9
FASB *See* Financial Accounting Standards Board
Fassbind, Renato Ag'94:21; Ap'95:23-27
FAX
charges Ag'95:9

INDEX

Federal Accounting Standards Advisory Board De'96:11
Federal Bank Regulators Ap'96:10
Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA) Fe'94:10; Ap'96:10
Federal Reserve Board Je'94:9; Fe'97:9
Federal Sentencing Guidelines, by Itamar Sittenfeld Ap'96:58-59
Federal Sentencing Guidelines (U.S.) Ap'96:58-59; Ap'97:57-60
Federated States of Micronesia De'98:16-17
Federation of German Industry Oc'96:11
Felten, David M., Objectivity — Or Else Fe'95:30-32
Feierman, Joanne, author of *ActionGrammar* (book review) Ap'96:16-19
Feminine factor Oc'97:48
Ferenczy, Ilene H., et al., Wrestling with 401(k) Plans Je'97:30-38; Ag'98:16
Ferenczy, Jerald P., et al., Wrestling with 401(k) Plans Je'97:30-38; Je'98:9; Ag'98:16
Fernandes, John Oc'96:9; Ap'97:12-13
FICO Audits, by Norma Ng Lau, Ap'94:65
Field Guide to Unclaimed Property, by Paula Smith Fe'96:58-62
Fifteen Ways Internal Auditing Departments Are Adding Value, by Gary M. Stern Ap'94:30-33
Figg, Jonathan, The Mother of All Risks De'98:32-39
Fighting Back, by Hubert D. Glover and Al Williams Je'95:71-73
Finance function Ap'95:11
Financial
audits Fe'97:16-20; Fe'97:56-50
data Fe'97:56-60
relationships in data Fe'97:56-60
Financial Accounting Standards Board De'98:13
Financial Executives Institute Oc'94:8; Ap'96:8; Ag'97:12
Financial Executives Research Foundation Ag'95:11
Financial instruments Ag'96:54-57
Financial ratios Fe'96:71
Financial reporting Oc'94:17; De'94:11; Oc'95:30-35; De'98:13
Financial statements Fe'97:10,16-20
Finland, by Ilona Halla Oc'97:12-13
Finding Fraud on the Internet, by Anita Nichols Oc'96:14-19
Fiorelli, Paul E., et al., COSO and the Federal Sentencing Guidelines Ap'97:57-60
Firewalls Fe'96:9
First Chicago Fe'94:37
Fischella, Jim, A Survival Map De'95:26-27
Flaherty, John J. Je'96:8; Ap'97:11; **book review: *Presentations for Decision Makers*** Je'97:18-19; Fe'98:14; Oc'98:9
Flashes of Brilliance, by Sara S. Patterson and Kimberly A. Svevo-Cianci Je'94:36-43
Flesher, Dale L., et al., Electronic Workpapers Ag'95:38-43
Flex-time Je'95:8; Oc'97:9
Flowcharting Ag'94:29; Ag'95:24; Ag'96:16-26
Flying Machines Are Possible, by Jeff Young De'98:88
Follett, Mary Parker Ap'94:26
Ford Motor Company Oc'95:48; Ag'98:16
Forensic Accounting Review Je'94:11
***Forensic Accounting — How to Investigate Financial Fraud*, by William T. Thornhill, book review by James Hunter,** Ap'95:14-16
Forever Fraud, interview with Norman Inkster by Yves Gauthier Oc'95:26-29
***Fortune* 100** Ag'94:54-59
Fraczkowski, Wayne, et al., Using Groupware for Audit Automation Ap'95:18-21
France Ap'97:9; Oc'98:16-17
Audit committees Je'98:77-80
France — Reaching New Frontiers, by Alain Marcilhacy and Michel Piaton Oc'98:16-17
Fraud Fe'94:18-19, 28-34, 64-66; Ap'94:9, 60-61; Je'94:74-75; Oc'94:63-65; Fe'95:14-15; Je'95:60-62; Ag'95:68-70; Oc'95:50-52; Fe'96:65-66; Ag'96:10; Oc'96:68-71; De'96:72-74; Fe'97:68-70,72-73; Ap'97:77-79; Fe'98:63-64,68; Ap'98:28-33,77-78; Je'98:87-88; Ag'98:77-78; Oc'98:67-71; De'98:11,69-73
Australia Oc'94:9; Ap'96:9, 69-72; Je'96:70-73; Ag'96:62-63; Oc'96:26-37; Ap'97:17-20; Je'97:74-76; Ag'97:69-71; Oc'97:10,67-69; De'97:75-76
Canadian Oc'97:11
checks Oc'98:73
computer related Ap'95:8
contract Ag'97:69-71
database Je'94:11
detection techniques Ap'97:17-20
employee De'98:11
employee charge cards De'97:75-76
Equity Funding Corporation Oc'97:28-34
evidence Oc'96:38-43
expense account Fe'97:71
financial Ap'95:14-16; Fe'97:68-70; Je'97:8
forgery Oc'97:30
health insurance Je'97:44-46
fuel Ap'98:95
hiring process Oc'97:67-69
hotlines Fe'94:29,36-42; Oc'96:11
international Oc'97:10
Internet Oc'96:14-19
investigations Oc'96:38-43
job candidates Ag'98:77-78
loans Fe'97:72-73; Ag'97:75-76
New Era Oc'98:40-47
occupational Ap'96:9
opportunity Ap'96:44-46
payroll Ap'96:69-72; Ap'97:19
purchasing Ap'97:17-19
predictions for future Fe'94:64-66; De'95:58-60
refund checks Fe'98:68; Ap'98:95
researching Je'98:87-88
responsibility for fraud investigations Fe'94:30-31; Oc'96:38-43
sales Ap'95:63-66; De'98:69-73
salvage Ap'98:97-98
schools Oc'95:50-52
statistics Ag'97:76
symptoms Oc'96:34-37
temporary agency Oc'98:73
***Fraud Auditing and Forensic Accounting*, by G. Jack Bologna et al. (book review)** Je'96:18-19
***Fraud — Bringing Light to the Dark Side of Business*, by W. Steve Albrecht, et al. (book review)** Fe'95:14-15
Fraud Detection Techniques, by Nita Crowder Ap'97:17-20
Fraud Hotlines, by Linda M. Leinicke, et al., Fe'94:36-42
Fraud in the Health Care Industry, by Richard M. Stohl Je'96:70-73
Fraud in the North Woods, by Richard A. Morley Je'94:74-75
Fraud Without Frontiers Oc'97:10
Freedman, Lucy D., et al., *Smart Work* (book review) Fe'97:22-23
Friedberg, Alan H., Capitalizing on Contingency Auditors Ap'98:34-39
Friedberg, Asher, et al., Making History Ap'98:70-75
Friedman, Susan Krug, *Economics for the Office* (book review) Oc'94:17
Fritsch, Kurt P., A Revolution in our Midst? Je'96:85-86
Fruit of the Loom Fe'97:27
Frustrations for State and Local Government Auditors, by James A. Lamka (In My Opinion) Oc'94:66
Fuel expense Oc'94:70
Full Service Fraud, by David G. Coderre Ap'98:77-78
Futurist Je'95:10

GAAP (generally accepted accounting principles) De'96:11
GAIN (Global Auditing Information Network) Fe'94:8
Galloway, Duncan J., Control Models in Perspective De'94:46-52
Gambone, Lawrence C., Nation Building—FSM De'98:16-17
Gaming industry Je'96:54-58
GAO *see* General Accounting Office
Garceau, Linda R., et al., The Electronic Envelope De'98:24-30
Garitte, Jean-Pierre Ag'96:11; Fe'97:9; Ap'97:8; **Building Bridges** Ag'98:16,26-31
Gas cylinders Je'98:91
Gauntt, Jr., James E., et al., Analytical Auditing Procedures Fe'97:56-60
Gauthier, Yves, Forever Fraud (interview with Norman Inkster) Oc'95:26-29
Geel, Rodger A. et al., Integrated Audit Teamware Fe'94:56-59
General Accounting Office Ag'94:11; Ap'96:10
Georgia Pacific Fe'94:37
Germany (corporate governance in) Oc'96:11
euro Ap'98:16
Getting a Grip on Travel Costs, by Warren M. Johnston Ap'96:21-29
Getting Managers Involved, by John J. Hall Je'97:74-76
Gibbs, Jeff, Inside Outsourcing Ag'94:46-48; **Reengineering Controls** Oc'95:46-49; **Control and Audit in an Age of Empowerment** De'95:14-15; **Power of Enterprise Computing** Fe'97:34-37; **Organizational Effectiveness** Fe'98:34-36; **Going Live With SAP** Je'98:70-75; Ag'98:16; **book review: *Creating the Knowledge-based Business*** De'98:19-20
Gibson, Paul De'98:12
Gibson, Susan, Organizational Effectiveness Fe'98:34-36
Gillespie, David De'94:29
Gin, Doris D., Controls Testing Ap'96:12-14
Glatt, Lesly E. Fe'94:13
Glezin, G. William, et al., Analytical Auditing Procedures Fe'97:56-60
Global
competition Fe'96:29
ethics Ag'96:9
IIA Oc'95:22-24
Global Best Practices for Audit Committees De'98:12-13
Global Corporate Governance Advisory Board Je'98:16-17
Global Forum Oc'96:8
Global Union (IIA) Oc'94:23-24
Globetrotting Auditor, by Manuel Barroso Ag'95:22-23
Glover, Steven M., et al., Software: 20 Hot Trends Ag'97:28-38; **Out in Front** Fe'98:44-48
Glover, Hubert D. and Al Williams, Fighting Back Je'95:71-73
Go Ahead, Ask for Assistance, by Brian M. Schwartz Oc'97:88
Goff, Ted Fe'94:12
Going Live With SAP, by Jeff Gibbs Je'98:70-75
Goldstein, Jeffrey Ap'98:9
Gonzalez, Enrique E. Fe'96:29
Gordon, Henry J. Ap'98:9
Governance Fe'96:8
Government Auditing Standards Ag'94:11
Government contracting Fe'95:34-36; Ap'95:32-36; 72; De'95:42-45
Governmental auditing Ap'96:9
Austrian government Ap'95:8
Graham, Rodger D., et al., Control Self-assessment, Ap'96:52-57
Grammar Ap'96:16-19
Grant Thornton Oc'98:12-13
Grassl, Peter O., Auditing the Use of Recruiting Firms Ap'94:64-65
Gravity measurements Ap'95:67
Gray, Glen L. Je'96:10; Oc'96:10
Gray, Joy Ag'95:25
Gray, Maryann Jacobi Je'96:10; Oc'96:10
Great Hanshin-Awaji earthquake De'96:26
Great Western Bank De'96:22
Green Paper Ag'96:11, Oc'96:8; Fe'97:9
Greenspan, James W., et al., Auditing in the Intercollegiate Athletics Arena De'95:46-47
Griffo, Paul Ap'94:8
Gronli, Mary Jo Oc'97:40
Grossi, Giovanni, Quality Certifications Shortcuts to Paradise Je'94:51-53; Ap'95:10
Group of Thirty De'94:10
Groupware Ap'95:18-21
Guidance for Directors — Governance Processes for Control (COCO) Fe'96:8
Guidance on Control (COCO) Fe'96:8
Guidance on Criteria of Control Je'94:11
Guidry, Todd M. Ag'95:33-34
Gupta, Samir Das, Perfection in Internal Auditing Je'94:81

Hackers Oc'96:52-55
Hackers, Crackers, and Sniffers, by George Valente Oc'96:52-55
Hackett Group Oc'98:14-15; De'98:13-14
Haisten, Dennis, Working with the Hearing-impaired Auditor Oc'94:40-41
Hall, John J., Getting Managers Involved Je'97:74-76
Hamel, Gary Ap'96:8
Hamilton, Bernie Ag'94:21-22
Hamilton, Raymond A., Compliance Auditing De'95:42-45
Hammer, Michael Oc'98:88
Hammer, Michael, interviewed by Christy Chapman Je'98:38-41
Hampel Committee Ap'97:10; Oc'97:11; De'97:96
Hampel Falls Short, by Neil Cowan De'97:96
Hancox, David R., Could the Equity Funding Scandal Happen Again Oc'97:28-34, **letter** Fe'98:8
***Handbook on Corporate Fraud*, by Jack Bologna (book review)** Fe'94:18-19
Handwriting De'94:11
Hanging Pigs, Angry Cats, & Fake Plants Fe'97:48-53
Hansen, Per Ivar, Auditing How Things Are Managed Fe'95:51
Hansen, Ron De'94:27
Hanson, Randall K., et al., The Holding Out Issue Fe'97:62-67

A Hard Look at Soft Controls, interview with Jim Roth Fe'98:30-33
Hardin, Tracy, et al., Auditing the Purchasing Function De'97:58-64
Harding, Frank Fe'98:13
Hardy, Sharon Fe'96:31
Harnessing the Power of the Net, by Ian Lyall Oc'95:14-16
Harrington, Lawrence J., et al., Career Strategies for Turbulent Times Je'96:48-52; Ap'97:26-31; Ag'98:16
Hatfield, U.S. Senator Mark De'94:9
Hawaiian Electric Industries, inc. Ag'98:63-65
Hawkins, Kyleen W.,Using CSA o Implement COSO Je'98:50-55
Hays, Richard D., author of *Internal Service Excellence* (book review) Ag'97:20-21
Hazardous waste Ag'94:73
Health care
auditing Ap'98:40-47
benefits De'96:14-16
compliance Ap'98:25-27
compliance checklist Ap'98:44
fraud Je'96:70-73; Ap'98:48-49
inefficiencies Ap'98:48-49
regulations Ap'98:25-27
resources Ap'98:46-47
Health Care Audit Network Ap'98:46
Healthcare Financial Management Association Fe'95:10; Ap'98:47
Hearing-impaired auditor Oc'94:40-41
***Heart Aroused*, by David Whyte, book review by Kevin Mead** De'94:14-15
Hedges, Greg Je'94:39
Hedging with Derivatives, by Pamela A. Smith and P. Dean Bahrman Ap'97:68-75
Helgesen, Sally, *Web of Inclusion* (book review) Fe'96:22-23
Helping Out: Public Service Activities by Internal Auditors, by Tammy J. Wilson Je'94:60-61
Henry, Laurie J., et al., Client/Server Systems Ag'97:40-43
Herrera, Juan Fe'98:14
Hicks, Douglas T., *Activity-based Costing for Small and Mid-sized Businesses: An Implementation Guide* (book review) Fe'94:19-20
High Performance Auditing in Banking Fe'96:24-32
High Performance in Hawaii, by Donald M. Sartori Ag'98:62-67
Hill, Lution B., book review of *Internal Service Excellence* by Richard D. Hays Ag'97:20-21
Hinchliffe, Daniel A., Capitalizing on Contingency Auditors Ap'98:34-39
Hiring processes Oc'97:67-69
Hiring & Firing the Chief Internal Auditor, by Joseph McHugh and K. Raghunandan Ag'94:34-39
Hirte, Becky and Morgan, John, Smart Auditing Ap'95:38-42
Hite, Lillian Oc'97:42-48
Hodson, Phil Ap'98:20-21; De'98:9
Holbrook, Sharon L., review of *EDI Security, Control, and Audit*, by Albert J. Marcella et al, Ap'94:14-15
Holcomb, Marya, et al, Managing Organizational Relationships Ap'94:20-24; ***Presentations for Decision Makers* (book review)** Je'97:18-19
Holcombe, David Je'94:37-38
Holding Out Issue, by Jack D. Baker, et al., Fe'97:62-67
Holley, Charles, et al., Clipping Coupon Losses Ap'96:65-67
Home Depot De'95:19
Home page Ag'96:32-35; Fe'97:31
Honduras Ap'98:16
Hong Kong Monetary Authority Je'98:15
Hooper, J.A. Ag'94:22
Hopkins, Bob De'97:11
Hopkins, Deborah Oc'96:44-51
Horses of Another Color, by Gerald P. Smith Ag'95:18-21
Hosseini, Ahmad and Rezaee, Zabihollah, Partners De'95:38-41
Hotlines De'94:78-79; Oc'96:11
Houck, Thomas P. Je'94:18-22
How Businesses Profit from Internships, by D. Larry Crumbley and Glenn E. Sumners Oc'98:54-58
How to Detect Embezzlement Ag'94:9
How To Sell Internal Auditing, by George A. Ewert Oc'97:54-57
How World-class Management is Changing Internal Auditing, by Richard L. Ratliff and Stephen M. Beckstead De'94:38-44; **letter** Ap'95:12
Howard, Clifford J., Stretching the Narrow Band Ap'98:64-48
Huckaby, Bill, Using CSA to Implement COSO Je'98:50-55
Hudson, Mary E., CAATs and Compliance Ap'98:25-27
Human resources function Je'97:20-28
Hungary, internal auditing in Fe'96:30
Hunt, Isaac C. De'97:12
Hunter, James, book review: *Fraud — Bringing Light to the Dark Side of Business*, by W. Steve Albrecht, et al.; book review: *Forensic Accounting — How to Investigate Financial Fraud*, by William T. Thornhill, Ap'95:14-16
Hypermedia browsing Je'96:37

Improving Audit Committee Performance: What Works Best Fe'94:9
Incentive pay Fe'97:73
Independence Oc'95:10; De'95:63-65; Ag'96:8; Oc'96:9; De'96:66-70; De'96:84-85
Independence Standards Board Ag'97:11
Independent contractors De'98:61-64
Independent or Not? by Tom English De'96:84-85
Industrial espionage Fe'97:30
Industry Circles, by Sally Wetzler Fe'95:46-49
Industry groups Ag'94:25-26
Information
asset control Ag'94:24
confidentiality of Fe'97:31
electronic exchange De'97:28-34
glue Ag'98:13
processing Fe'98:54-60
services Fe'98:25
technology projects Oc'98:14-15
Information superhighway Fe'95:23-29
Information systems
auditing Je'94:36-43; Je'95:11; De'96:54-59
design Ag'96:12-14
facility management agreements De'96:54-59
outsourcing De'96:54-59
projects Oc'98:14-15
professionals Fe'94:8; Je'94:36-43
security Fe'96:9; De'96:54-59
vandalism Fe'97:30
Information Systems Audit and Control Association Je'94:36
Information technology Fe'98:44-48; Oc'98:14-15
Inkster, Norman, interviewed in Forever Fraud Oc'95:26-29
Inner leadership Je'96:62
Inside Outsourcing, by Jeff Gibbs and Gil Courtemanche Ag'94:46-48; **letter** Oc'94:12
Insider Trading Regulations, by J. Carr Bettis, et al., Fe'96:53-56
Institut Francais de l'"Audit et du Controle Interne Je'98:77
Institute for Crisis Management Je'94:9
Institute of Chartered Accountants in England and Wales Ap'97:9; Ap'97:10; Fe'98:11
Institute of Chartered Accountants in Ireland Ap'97:9
Institute of Chartered Accountants of Scotland Ap'98:16
Institute of Internal Auditors Ag'98:28-31
awards Ag'98:16
Board of Regents Oc'96:9
Detroit Chapter Ag'98:16
Dubai Chapter Ag'98:16
e-mail De'96:8
Financial Report Fe'96:74
Global Forum Ag'96:8
globalization Oc'95:22-24
growth Je'97:96
leadership Ag'98:16
membership Ap'95:73
Mount Diablo Chapter De'98:76
New Orleans Chapter Ag'98:16
on-line Oc'95:9
Perspective on Outsourcing Internal Auditing De'94:8
Portland Chapter Ag'98:16
Research Foundation Ap'95:74; Ap'96:84; Fe'98:12-13
Sacramento Chapter Ag'98:16
Standards Fe'97:57; Ap'97:50-55; Oc'97:9
Tri-Valley Chapter Ag'98:16
Twin Cities Chapter Ag'98:16
Web site Je'98:16
Westchester-Fairfield Chapter Ag'98:16
Institute of Internal Auditors U.K. Fe'95:10
Institute of Management Accountants, Inc. Ap'94:8; Oc'94:8; Je'96:11
Insurance
claims Ag'98:83
commissions Fe'96:69
payments Je'98:91-92
premiums Oc'97:75
Integrated Audit Teamware, by Trevor R. Stewart et al., Fe'94:56-59
Intergovernmental Audit Forum Task Force on Electronic Communications Oc'94:9
Intercollegiate athletics De'95:46-48
Interest Rate Swaps, by Thomas E. Lynch, Ag'96:54-57
Internal Audit and Innovation Ag'95:11
Internal Audit Data and Software as a Corporate Management Information System, by Mike Swetlow Ag'95:14-16
Internal Audit in Leading Financial Institutions: A Worldwide Study of the Changing Landscape Ap'96:11
Internal Audit Law of 1992 (in Israel) Ap'98:70-75
Internal Audit Philosophy, by Lawrence B. Sawyer Ag'95:46-55; **letter** Fe'96:13
Internal auditing
business perspective Oc'97:58-63
career Je'96:48-52; Ap'97:96; Oc'98:48-52
competencies Fe'98:12-13; Oc'98:48-52
conflicts Ag'96:58-61
contingency Ap'98:34-39
cost of Fe'97:51-54
creativity De'98:88
customer orientation Ap'98:64-68
directors Oc'96:44-51
education Oc'94:8; De'94:54-57
entrepreneurial approach Fe'98:27-29
external reviews of department operations Fe'95:46-49
future of Fe'95:11; De'95:40; Oc'96:22; De'96:10; Ag'98:96
global challenges Fe'97:8
global changes Ap'96:11
health care, evolution of Ap'98:40-47
in Ethiopia Fe'98:16-17
in Federated States of Micronesia De'98:16-17
in France
in Hawaii Ag'98:62-67
in Israel Ap'98:70-75
in Morocco Je'98:23
in the Netherlands De'96:10
in South Africa Ap'98:20-21
independence Je'98:104
innovation Fe'96:26; Oc'96:10; De'98:88
internships Oc'98:54-61
job market Je'94:24-34; Je'96:20-27; Ap'98:15-16; Je'98:56-62
leadership Oc'97:58-65
management Oc'96:44-51; De'96:36-41; Ap'97:26-31
relationships with Fe'98:37-41
software Ag'96:16-26
marketing Oc'97:54-57
name change Fe'98:112
objectives Ap'97:50-55
outsourcing Fe'97:10; Ap'97:8; De'97:66-67
partnering Ap'97:27-28
philosophy Ag'95:46-55
policy statement Je'96:75-76
(as) profit center Oc'95:42-44
quality expectations gap De'97:11
salaries Je'94:24-34; Je'98:61
staff size Je'94:25-26; Je'98:56-62
staffing Fe'96:25
stress Oc'98:48-52
training Je'96:30-38
turf Ap'98:112
value of Fe'97:51-54
Web sites Fe'98:46
Internal Auditing Standards Board (IASB) Ag'96:9
Internal Auditing World Wide Web Ap'95:10
Internal Auditor Oc'98:9; De'98:9
awards Ag'94:8; Ag'95:8; Ag'97:10
index Oc'94:12
redesign Fe'98:9; Ap'98:10; Ag'98:9
Internal auditors
career paths Oc'98:13-14
client relationships Ag'94:65-66; Oc'97:58-63
personal lives Oc'94:42-45
reliance on Fe'95:8
reporting and functional responsibilities De'95:38-41; 63-65
skills in new hires Je'97:9
training Je'96:30-38
Internal Auditors and Audit Committees, by Dwight L. Allison Jr. Fe'94:50-55; **letter** Je'94:13
Internal control Fe'94:10; Ap'94:8; Ap'94:10,25,40-42; Ag'94:54-59; De'94:46-52; Je'95:42-44; Oc'95:46-49; De'95:14-15; De'95:42-45; Fe'96:8, 40-44; Ap'96:44-46; Oc'98:88
self-assessment Ap'96:52-57; Oc'96:24-25; Ap'97:8,50-55,57-60; Je'97:10
employee involvement Ap'96:44-46
guidance Ap'97:8
technology Ag'97:12
Internal Control and Financial Reporting Fe'94:10
Internal Control Committee Je'98:78-79
Internal Control: Integrated Framework Fe'94:10, 46; Je'94:11; Ag'94:38; 54-59; Ap'97:50-55; De 97:68-73;

Je'98:50-55
Internal Financial Control Effectiveness Ap'96:11
Internal guarantees Ap'95:11
Internal Revenue Service Fe'96:72
***Internal Service Excellence*, by Richard D. Hays (book review by Lution B. Hill)** Ag'97:20-21
International
accounting standards Fe'95:10; De'97:13
auditing Ag'95:18-21
bribery Ag'97:12
fraud Ag'96:10; Oc'97:10
trade Ap'97:42-47
International Accounting Standards Committee Ap'94:54; Oc'95:8; De'97:13
International Association of Insurance Supervisors Fe'98:11
International Capital Markets Group De'95:9
International Corporate Governance Network Oc'98:13
International Countertrade, by Jerry G. Kreuze Ap'97:42-47
International Federation of Accountants (IFAC) Ap'94:9, 54-56; Oc'94:11; De'94:10; Oc'97:8; Fe'98:13-14; Je'98:15; Ag'98:13; Oc'98:15
International Journal of Government Auditing Ap'95:8
International Monetary Fund Oc'97:10
International Organization for Standardization De'95:9
International Organization of Securities Commissions Ap'94:54-56; De'95:8; Fe'98:11
International Organization of Supreme Audit Institutions (INTOSAI) Ap'97:8
International Standards on Accounting (ISAs) De'94:10
International Telecommunications Union De'95:9
Internet Je'94:17; Fe'95:22-29; Oc'95:14-16, Ag'96:30-35; Ap'97:82-83; Je'98:65-67
audit resources Oc'94:18-19; Fe'95:22-29; Fe'97:24-32; Ag'97:28-38; Oc'98:22
career information Je'98:65-67
commerce De'97:26-34
CPA guide Oc'94:8
directory Ag'94:80-81
literacy Je'96:10
security Fe'96:9
service providers Fe'97:30
sites Ag'96:36-42
transactions Ag'97:13
Internships Oc'98:54-561
Inventory
accuracy Oc'97:51-52
auditing Fe'96:71; Ap'96:80
controls Ag'95:77
reviews Oc'97:50-53; Je'98:91
Inventory Reviews, by David L. Christensen Oc'97:51-53
Investors Ag'97:13
Invoice scanning Fe'98:46-48
IRA bombings De'96:23-25
Israeli internal audit law Ap'98:70-75
Ireland Ap'95:11
Irvine, Robert B. Je'94:9
Is Your Wire Transfer System Secure? by Jack J. Champlain Je'95:56-59; **letter** Ag'95:12-13
ISO 9000 Je'95:30-32; Ag'97:44-48; Je'98:32-34
Expansion Ag'97:44-48
ISO 14000 Oc'96:10, 56-61; Fe'97:8; Je'97:8; Je'98:28
fitness tests Je'98:29
management Je'98:32-34
regulatory calendars Je'98:29-31
self-assessment checklist Je'98:29-31
ISO 14000, by Zabihollah Rezaee Oc'96:56-61
ISO's Impact, by David Sherick Je'95:30-32
Israel Ap'98:70-75
Italy Ap'97:9
It's Internal Auditing's Turf, by Paul Clikeman Ap'98:112
It's the Process, by John J. Lynch Je'96:64-69
ITT Hartford Je'94:36-37
ITT Hartford Insurance Group Ap'94:31

I

Jacka, J. Mike, The Upside-down Pyramid Je'94:62-64; **Auditing's Vision** Je'95:46-49; **Door Number Three** De'97:54-57 **letter** Ap'98:9
Jacka, J. Mike, et al., The Building's On Fire Fe'96:46-50
Jackson, Peter Oc'98:11-12
Jacobson, Alan, Tenant Lease Reviews Ag'96:44-47
Japan Je'97:11; Ap'98:14; Ag'98:15
Jarvis, Victor E., Ap'94:9
Jenkins Committee Oc'94:10; De'94:11
Jenkins Report Oc'95:30-35
Jenne, Stanley Earl, Audits of End-user Computing De'96:30-34
Job Market 1994 , by Thomas H. Oxner and Jimie Kusel, Je'94:24-34
Job market Ap'98:15-16
Job Security, by Lawrence A. Noxon Ag'94:50-52
Job trends Je'94:24-34; Ag'94:50-52; Je'96:20-27; Je'98:56-62
Johannesburg Stock Exchange Ap'96:8
Johnson, Eric, review of *ActionGrammar* Ap'96:16-19
Johnson, Gene H., et al., Managing Conflict De'98:55-59
Johnson, Howard Ap'98:10; Ag'98:16
Johnson, I. Richard, et al., Evidence Ag'98:56-61
Johnston, Warren M., Getting a Grip on Travel Costs Ap'96:21-29
Johnston, Warren M., et al., Benchmarking Peer Reviews De'96:42-46
Joint Commission on Accreditation of Health Care Organizations De'97:50
Joint venture audits Ap'98:50-54,56-58
Jones, Carolyn M., et al., Navigating the Rugged Terrain of Government Contracts Ap'95:32-26
Jorgensen, Jim, Managing the Risks of Outsourced IT De'96:54-59
Just Do It, interview with Michael Hammer Je'98:38-41
Just Stopping the Fraud Ag'97:69-71
Just Wired About Software, by Christy Chapman Ag'95:24-36
Jux, Amanda Ap'98:11

K

Kale, Curtis Ag'95:35
Kaplan, Jim, Putting Old PCs to Good Use Ag'94:16-17; **Software Compliance Auditing** De'94:18-19; **An Auditor's Guide to Electronic Audit Resources** Fe'95:22-29
Karcher, Julia N., et al., E-mail Issues Ag'95:59-63; Ag'96:8; **Document Retention** De'96:48-52
Kattackal, Rose J., Plugging In To Computer-based Training De'94:32-36
Keating, Gerald, The Art of the Follow-up Ap'95:59-61
Keating, Patrick Oc'95:46-49
Keidanren Je'97:11
Keller, Paulette, et al., The Building's On Fire Fe'96:46-50
Kenya Ap'97:9; Oc'97:10
Kessler, Bethmara Ag'95:29-30
Keystone Insurance Fe'94:37
Kimbrough, Ralph B., Jr., Facilitating Trust Ag'97:64-66
Kimmell, Dennis L., et al., The Private Lives of Internal Auditors Oc'94:42-45
Kincaid, J., co-author of *Disaster Contingency Planning*, reviewed in Readings Oc'94:17
King Report on Corporate Governance Ap'96:8
Kirch, David P., et al., Benchmarking Peer Reviews De'96:42-46
Klarquist, John Je'94:36
Knesset Ap'98:72-75
Knowledge management Ap'98:13; Ag'98:15-16; De'98:19-20
KPMG Peat Marwick Ap'94:9; Je'98:16; Ag'98:15-16
Kovacs, Andras Fe'96:30
Kreisler, Larry A., The Private Lives of Internal Auditors Oc'94:42-45
Kreuze, Jerry G., International Countertrade Ap'97:42-47
Kring, Richard Ap'98:60-63
Krist, Marty Fe'94:14
Krueger, Charles A., The Third Time Is a Charm, Fe'97:68-70
Kruse, Mark J., Audit Power Fe'97:16-20
Kusel, Jimie, et al., The 1994 Job Market Je'94:24-34; **Trends in the Job Market** Je'96:20-27; Ap'97:8; **Working** Je'98:56-62

L

Labor costs Ap'95:67; 70-71; Je'95:64-65
Lambert, Joyce C., et al., Overhead Cost Pools Oc'96:62-67
Lambert, S.J. III, et al., Overhead Cost Pools Oc'96:62-67
Lamka, James A., Frustrations for State and Local Government Auditors; Oc'94:66
LAN access Ap'94:71
Lancefield, Larry, The Unthinkable Ap'96:44-46
Landesman, Earl, author of *Corporate Financial Management: Strategies for Maximizing Shareholder Wealth* (book review) Ag'98:24-25
Language of Listening, by Edgar B. Wycoff Ap'94:26-28
Languages Ap'97:11
Lanza, Richard B. Ag'95:27-28; **Performing a Process Improvement Study** Ag'97:58-62; **Audit Raw, Not "Cooked," Data** De'97:23-25
Lapelosa, Michael, Outsourcing: A Vulnerability Checklist De'97:66-67
Laptop theft Fe'97:30
LaRossa, Richard J. Ap'94:9
Larson, Gaylen Je'96:9
Larson, Linda, Third Party Software Ap'95:44-47
The Last One to Know, by John A. Servage, Je'98:104
Latin American Distribution Center Oc'96:11
Lawsuits against auditing firm in Japan Ag'98:15
Leadership skills Je'98:20
Lean, Mean Auditing Machines, by Charles Cuzzetto De'94:26-30
Leases
computer Je'95:66
equipment Je'95:64
oversights Ag'96:48-53
reviews Ag'96:44-47
Lee, Don Ap'94:31
Lee, Mary Lou Ag'95:30-31
Lee, Tom, *Corporate Audit Theory* (book review) Oc'94:17
Leinicke, Linda Marie, et al., Fraud Hotlines Fe'94:36-42
Leithhead, Barry Je'98:11; Ag'98:9; **Monitoring Market Risk** Oc'98:63-65; **Managing "People" Risks** De'98:66-67
Lemant, Olivier Je'98:8; Oc'98:9
Lessons From New Era, by Robert Allen and Marshall B. Romney Oc'98:41-47; **letter** De'98:9
***Levers of Control*, by Robert Simons (book review)** Oc'96:12-13
Levitt, Arthur Fe'97:10; Ag'97:11; De'98:13
LeVine, Michael F. Fe'94:9
Lewis, Steven, Disaster Recovery Planning De'94:22-24
Life of a Traveler, by Sally Dix Je'97:49-53
Lindquist, Robert J., et al., *Fraud Auditing and Forensic Accounting* (book review) Je'96:18-19
Link, Rick Ag'95:34
Listening Ap'94:26-28; Fe'95:31
Litigation Fe'95:9
Livingston, Duane Ag'94:24
Loan processing functions Ag'96:67
Lockett, Clarence Oc'96:44-51
Loken, Knut Ag'98:16
Lohyer, Christian Ag'95:35-36
London Ap'98:18
Loss, Jim Fe'98:8
Lotus Notes Ap'95:18-21; Je'97:15-17; Fe'98:48; De'98:29
Lucas, Richard J., New Twists on Teams, Ap'96:30-35
Lucero, Henry M., Controlling Guest Access Rights on Networks De'94:19
Ludwig, Eugene A. Ag'95:9
Lutz, Gregory Je'98:8
Lyall, Ian, Harnessing the Power of the Net Oc'95:14-16
Lynch, John J., It's the Process Je'96:64-69
Lynch, Lisa Je'97:11
Lynch, Thomas E., Interest Rate Swaps Ag'96:54-57

M

Magalhaes, Roberto de Ag'95:38-43
A Magnificent Opportunity, by John Tongren Ag'98:96
Mainframes De'98:40-45
Mainstreaming CAATs, by Frank Paukowits Fe'98:19-21
Maintenance overcharges Ap'96:78
Maintenance work reviews Fe'94:24
Making History, by Asher Friedberg and Nissim Mizrahi Ap'98:70-75
Makosz, P. G., et al., Ag'94:24-25
Mallory, David Oc'98:9
Management
goals De'96:36-41
IIA's response to SEC's proposed rules for report of management responsibilities
information system Ag'95:14-16
insecurity Fe'98:13
models of management Ag'98:37
partnership with internal auditors De'95:38-41; De'96:36-41
practices Ag'98:33-38
principles of effective management Ag'98:35
responsibilities Ag'98:42-45
sabotage by estranged executives Fe'98:13
Management accounting Je'96:11
Management Guide to Discretionary Expenditure Je'96:10
***Management Today* magazine** Ag'98:16

Management theory Fe'96:22-23
Management Reports After COSO, by K. Raghunandan and D.V. Rama Ag'94:54-59; **letter** Oc'94:12-14
***Manager and the Internal Auditor*, by Lawrence Sawyer and Gerald Vinten (book review by Andy Wynne)** De'97:20-21
Managing Business Risks: An Integrated Approach Oc'95:8
Managing Conflict, by Gene H. Johnson, Tom Means, and Joe Pullis De'98:55-59
Managing Information Technology Planning for Business Impact Oc'98:15
Managing Internal Audit Conflicts, by Robert D. Allen Ag'96:58-61
Managing Organizational Relationships, by Judy Stein, et al. Ap'94:20-24
Managing "People" Risks, by Barry S. Leithhead De'98:66-67
Managing the Risks of Outsourced IT, by Jim Jorgensen De'96:54-59
Managing Your Mind, by Christopher P. Neck Je'96:60-63
Manufacturing Fe'98:25; Oc'98:32-39
MAPCO Ag'95:10
Marathon Oil Company Oc'98:25
Marcella, Albert J. et al., *EDI Security, Control, and Audit* Ap'94:14-15; Ag'94:9; **co-author of *Disaster Contingency Planning*, reviewed in Readings** Oc'94:17
Marcilhacy, Alain et al., France — Reaching New Frontiers Oc'98:16-17
Market risk Oc'98:63-65
Marketing the internal audit function Ag'94:27; Oc'97:54-57
Marks, Norman Ap'95:23,26,30; Fe'98:8-9; Fe'98:8-9, Ap'98:8-10; De'98:9,32-34
Marshall, Lisa J., et al., *Smart Work* (book review) Fe'97:22-23
Matejka, Jack et al., The Electronic Envelope De'98:24-30
Martin, Glenn Ap'95:23,26
Marx, Ben Ap'98:21
Matheson, Alex E., Consultative Panels Ap'94:34
Matsuda, Yoshinori De'96:25-28
Maurice, Jack Ap'97:9
Mays, Lynda Graham, review of *The Web of Inclusion* Fe'96:22-23
McAnally, Pat, et al., Regulating Disaster Recovery De'97:42-52
McConnell, Jr., Donald K., The Case of the Bouncing Payroll Checks Ap'96:69-72
McCuaig, Bruce, Auditing, Assurance, CSA Je'98:43-48; Oc'98:88
McDermott, Edwin A., et al., Reducing the Cost of Fraud Fe'94:28-34
McEachin, Tom Ap'94:30
McGrane, Terrence L., Olympic Auditing Ag'95:64-67; De'96:23-28
McGreevy, Michael Ag'94:25; Oc'96:44-51
McHugh, Joseph, Hiring & Firing the Chief Internal Auditor Ag'94:34-39
McNamee, David, Under African Skies Oc'94:67; Ap'95:25,28-29; **book review, *CIA Examination Textbooks*** Je'95:14-18; **Too Good to be True** Ag'96:62-63; **Risk-based Auditing** Ag'97:22-27; Oc'98:9; Oc'98:11-12
McNeil, Laura J., Unsuspecting Lease Encounters Ag'96:48-53; **Career Internal Auditors** Ap'97:96
Meacher, Michael Ag'98:13
Mead, Kevin, review of the book *The Heart Aroused*, by David Whyte De'94:14-15; **Staying Alive: Business Contingency Planning** De'95:18-25; **Net Working** Je'98:65-67
Meade, Nancy L., et al., E-mail Issues Ag'95:59-63; Ag'96:8; **Document Retention** De'96:48-52
Means, Tom, et al., Managing Conflict De'98:55-59
***Measures of Success: Creating a High Performing Organization*, by Carl G. Thor (book review)** Oc'95:18-19
Measuring Success, by Dennis B. Applegate, et al., Ap'97:62-67
Media billings Je'94:76
Melancon, Barry Ag'97:11
Menendez, Douglas A., Should Internal Auditors Do Windows95? De'95:12-13
Mental imagery Je'96:63
Mental tunnels De'97:54-57
Mergers and acquisitions Oc'97:11; Ap'98:56-58
Merriam, John Fe'96:25
Merrill Lynch Ag'98:21-23
Metallgesellschaft Je'94:10
Meyer, Albert Oc'98:44-47
Michenzi, Alfred R., et al., The Single Page Audit Report Ap'97:37-41
Migueli, Ramiro Ag'94:25-26
Millen, James A. Ap'94:65
Miller, Leah, Supporting the Human Resource Function Je'97:20-21
Miller, Michael, et al., Audit Automation with Lotus Notes Je'97:15-17
Miller, Richard B. Fe'95:8
Mills, John R., et al., Casinos and Controls Je'96:54-58
Mirza, Janice De'94:27-29
Misra, Santosh K. et al., The Electronic Envelope De'98:24-30
Miyoshi, Masaya Je'97:11
Mizrahi, Nissim, et al., Making History Ap'98:70-75
Money laundering Ag'98:12
Monitoring customer value Fe'96:9
Monitoring Market Risk Oc'98:63-65
Moore, Pat De'98:9
Moore, Wayne G., et al., The Joint Audit Approach Ap'94:32
Moree, Scott Fe'98:46
Morgan, John and Hirte, Becky, Smart Auditing Ap'95:38-42
Morley, Richard E., Fraud in the North Woods Je'94:74-75
Morocco—On the Right Track, by Mohamed Barnia Je'98:22-23
Morrison Knudson Corporation Ap'95:9
Mosbacher, Howard Ap'94:31
Moscow Ap'98:18
The Mother of All Risks, by Jonathan Figg De'98:32-39
Multinational Auditing, by Brian P. Sears Oc'94:28-31; **letters** Fe'95:13
Multinational auditing Oct'94:28-31; **letters** Fe'95:13; Ag'95:18-21, 22-23
Myers, Kenneth N., *Total Contingency Planning for Disasters: Managing Risk, Minimizing Loss, Ensuring Business Continuity* (book review by Cinda Prorok) Ag'94:14-15
Myers, Tracy De'94:29

N

Nakatsu, April Ag'95:33
Nasr, Jimmy, On the Net Ag'96:30-35
National Association of Corporate Directors Oc'94:8
National Collegiate Athletic Association De'95:46-48
National Commission on Fraudulent Financial Reporting *see* Treadway Commission
National Standards System of Canada Je'96:9
Navigating the Rugged Terrain of Government Contracts, by Richard J. Wall and Carolyn M. Jones Ap'95:32-36
Neck, Christopher P. Neck Je'96:60-63
Negotiation skills De'98:55-59
Nelson, Irvin T., review of *The Measures of Success: Creating a High Performing Organization* Oc'95:18-19
Nelson, Oliver W. Je'98:11
Net Work, by Kevin Mead Je'98:65-67
Netscape Communicator De'98:28
Netherlands Institute of Registered Accountants Fe'95:10; Je'95:9
Neural networks Ap'97:20
Nevada Power Fe'95:47-49
New Agenda, by Richard M. Serafini Ag'96:73-77
New England Health Care Internal Auditors Ap'98:47
New Era Oc'98:40-47
A New Leaf in Environmental Auditing, by Ron Black Je'98:24-27
New Jersey legislation Ap'94:9
***New Perspectives* (journal of the Association of Healthcare Internal Auditors)** Fe'95:8
New Twists on Teams, by Richard J. Lucas Ap'96:30-35
New Vision, by Larry Harrington, Ap'97:26-31
New York Stock Exchange Fe'98:11
New Zealand Ap'94:34-36; Je'96:10; Ap'97:9
Newsletter of the European Confederation of Institutes of Internal Auditing Fe'95:11
Newmark, Henry R., Auditing Construction Projects De'97:36-41
Ngo, Huong Q. Je'97:44-46
Nichols, Anita, Finding Fraud on the Internet Oc'96:14-19
Nigeria Ap'97:9
Nikoloyuk, Gerry Ag'95:33
Niles, Lawrence, Non-traditional Growth for The IIA Je'97:96
Nilsson, Kjell M., et al., Automating the Self-assessment Process Ag'97:16-19
No Recipe for Control, by Thomas R. Palczewski Oc'98:88
Nolen, William E., book review: *The Complete Guide to Operational Auditing*, by Harry R. Reider Je'94:14-15; **Reading People** Ap'95:48-51
Non-traditional Growth for The IIA, by Lawrence Niles Je'97:96
Nonverbal communications Ap'95:48-51
Northridge earthquake De'96:25
Norwegian Banking Association Commission Ap'95:8
Novell De'98:14-15
Novin, Adel M., and Pearson, Michael A., Educating Internal Auditors De'94:54-57
Noxon, Lawrence A., Job Security Ag'94:50-52

O

Object-oriented programming Fe'95:20
Objectivity framework Ap'97:9
Objectivity—Or Else, by David M. Felten Fe'95:30-32
Occupational fraud and abuse Ap'98:28-33
Office of the Controller of the Currency Fe'94:10
Office space De'95:11
Offset trade Ap'97:42
Oil and gas industry Oc'95:11
Olympic Auditing, by Terrence L. McGrane Ag'95:64-66; **letters** Oc'95:13; Fe'96:13
Olympic Games Bombing De'96:23
O'Neill, Tim Je'98:15
On-line audit departments Ag'96:30-35, 36-42
On-line Control Assessment, by Peter Perriam Oc'98:21-23
On-line information services Fe'95:24-25
On the Net, by Serge Beaulieu, et al., Ag'96:30-35
On the Road Running, by David A. Crowell Je'97:54-55
Open door policy Fe'95:30-31
Opening Doors: We Can Make It Happen, by William L. Taylor Oc'95:20-25
Operational auditing Ap'94:40-47; Je'94:14-15
Operational Auditing Using Socio-technical Systems Analysis, by John M. Strefeler and Michael P. Thomas Ap'94:40-47
Operations opportunities De'95:10
Oracle Fe'97:34
Orange County, California Je'95:8; Ag'95:9
Organization for Economic Cooperation and Development Ag'97:12; Je'98:18-19
Organization of Supreme Audit Institutions for Latin America and the Caribbean Je'98:15
Organizational Effectiveness, by Jeff Gibbs and Susan Gibson Fe'98:34-36
Organizational structure Fe'96:22-23
Osborn, Derek Ag'98:13
Ostrosky, Joyce A., et al, Fraud Hotlines Fe'94:36-42
Out in Front, by Steven M. Glover and Marshall Romney, Fe'98:45-48
Outlaw Outsourcing, by Neal Acciani Fe'95:50-51
Outlook and Outlook Express De'98:39
Outsourcing Fe'94:10, 54; Ap'94:10; Ag'94:26; De'94:8,9; Ap'95:8,9; Je'95:71-73; Ag'95:11; Oc'95:10; Fe'96:8, 28; Je'96:8; Ag'96:73-77; Oc'96:9; De'96:11, 54-70; Fe'97:8,9,10,72; Ap'97:8; Je'97:10; Oc'97:88; De'97:66-67; De'98:61-64
Outsourcing: A Vulnerability Checklist, by Michael Lapelosa De'97:66-67
Outsourcing Professional Services, by Doug Brown De'98:61-64
Overhead Cost Pools, by S.J. Lambert III, et al., Oc'96:62-67
Overrun policy Ap'96:75
Overtime Fe'94:24; Je'94:77; Ag'94:8,72
Oxner, Thomas H., et al., The 1994 Job Market Je'94:24-34; **Trends in the Job Market** Je'96:20-27; Ap'97:8; **Working** Je'98:56-62

P

Pacific Bell Je'94:37-38
Pacific Century Financial Corporation Ag'98:62-63
Pagers Ag'98:83
Pakistan Ap'97:9
Palczewski, Thomas R., No Recipe for Control Oc'98:88
Palmer, Bill Ap'98:10
Paolella, Michael A., *Auditing Health Care Benefits* **(book review by Richard M. Stohl)** De'96:14-16
Parker, J. Malcolm Ag'98:9
Partners, by Ahmad Hosseini and Zabihollah Rezaee De'95:38-41
Partnership audits Fe'95:39-43
Paschke, Karl, Fe'96:8
Passing the CIA Exam, by Bonita K. Peterson and Barbara P. Reider, Je'97:67-72

INDEX

Passion for Excellence, by Michael P. Fabrizius Oc'97:22-27; **letter** De'97:9
Patterson, Sara S., Flashes of Brilliance Je'94:36-43
Paukowitz, Frank, Mainstreaming CAATs Fe'98:19-21
Pearson, Mark, et al., The Professor as Intern Oc'98:60-61
Pearson, Michael A. and Novin, Adel M., Educating Internal Auditors De'94:54-57
Peavy, Dennis Oc'96:9
Peer reviews Fe'95:46-49; De'96:42-46
Pierce, Tom De'98:9
Pension benefits Je'94:76
People, Performance, and Pay: Dynamic Compensation for Changing Organizations **(book review)** Ap'98:22-23
People risks De'98:66-67
People's Republic of China, by Gao Yihong, et al., Ap'97:12-13
PeopleSoft Fe'97:34
Perceptions of Audit Quality De'97:11
Perfection in Internal Auditing, by Samir Das Gupta (In My Opinion) Je'94:81
Performance Evaluators? by Larry Sawyer Fe'98:112; **letters** Je'98:9-10
Performance measurement Ap'97:62-67
Performance standards Fe'97:71
Performing a Process Improvement Study, by Richard B. Lanza Ag'97:58-62
Perriam, Peter, On-line Control Assessment Oc'98:21-23
Personal Computers (PCs) Ag'94:16-17
See also **Computers, Microcomputers, Software**
Peterson, Bonita K., et al., Passing the CIA Exam Je'97:67-72
Petty cash Ap'96:80
Phar-Mor, Inc. fraud Je'94:8
Phillips Petroleum Company Ap'94:31-32
Photocopy machines Fe'94:70
Piaton, Michel, et al., France — Reaching New Frontiers Oc'98:16-17
Picard, Robert R., Environmental Management: What's Auditing Got To Do With It? Je'98:32-36
Piece work rate Fe'97:71
Pierre, Chantal Ag'98:16
Pilfering Oc'94:32-38
Plaistowe, Ian Ap'96:11
Plugging In To Computer-based Training, Rose J. Kattackal De'94:32-36
Ponzi, Charles Oc'98:43
Ponzi scam Oc'98:40-47
Port Authority of New York and New Jersey Ap'94:31-32
Power of Enterprise Computing, by Jeff Gibbs Fe'97:34-37
Practice Analysis of Management Accounting Je'96:11
Prawitt, Douglas F., et al., Super Software Ag'96:16-27; **Emerging Business Technologies** Fe'97:24-32; Ag'98:16; **Software: The Next Generation** Ag'98:47-53
Preaward Audits, by John Henry Barrow Fe'98:50-52
Prequalification of contractors De'98:61-64
Presentation software Ag'94:29
Presentations for Decision Makers, **by Marya W. Holcombe and Judith K. Stein, reviewed by John J. Flaherty**
Presentation graphics software Ag'96:16-26
Preventive-based auditing Ap'94:32
Price, John J., Workers' Compensation Je'94:66-70
Price Waterhouse Fe'94:9; Ag'94:10; Ag'98:15
Privacy rights Fe'98:24
U.K. Je'98:15
Private Lives of Internal Auditors, by Dennis Lee Kimmell and Larry A. Kreiser Oc'94:42-45
Probing the Relationship, by Richard L. Ratliff and James W. Brackner Fe'98:42-43
Process
auditing Ap'95:53-57
improvement Je'96:64-69; Ag'97:58-62
Process reengineering Je'98:38-41
Process Improvement of Overhead Operations, by James A. Millen Ap'94:65
Procter & Gamble Ag'94:11
Procurement process Fe'98:50-52; Je'98:91
Productivity (employee) Je'97:11; Ag'98:13
Professional objectivity Ap'97:9
Profession for the Twenty-first Century, by Anthony J. Ridley Oc'96:20-25
Professional Standards Practice Releases (PSPRs) Ag'96:9
The Professor as Intern, by Mark Pearson and Denise English, Oc'98:60-61
Profit Recovery Group International Ap'95:25-27
Property taxes Fe'94:72
Prorok, Cinda H. book review Fe'94:19-21; Ag'94:14-15
Public accounting
certifications Fe'97:62-67
independence Fe'97:10
mutuality of interests De'97:12
revenues Je'97:8
U.S. Fe'97:62-67
Public Accounting Report Oc'96:9
Public Oversight Board De'94:8; Oc'95:10
Public Service, by Ali N. Azad Je'94:56-59
Public service Je'94:56-59, 60-61
Pulling It All Together, by David Coderre Je'95:20-22
Pullis, Joe et al., Managing Conflict De'98:55-59
Purchasing function Ag'95:73; De'97:58-64; Je'98:38-41
Putting Old PCs to Good Use, by James M. Kaplan (Computers and Auditing) Ag'94:16-17; letter Fe'95:13
Pyzik, Kenneth P., Building a Better Toolbox Ap'97:32-35

Quality Ag'94:21, 60-63; Je'96:64-69
Quality assurance reviews De'96:42-46
Qui Shi Juang Ap'94:5

Raghunandan, K., Hiring & Firing the Chief Internal Auditor Ag'94:34-39; **Management Reports After COSO** Ag'94:54-59
Railroad scales Ag'98:69-70
Rama, D.V., Management Reports After COSO Ag'94:54-59
Ramos, Denise Oc'97:42-48
Randolph, John De'94:27
Rath, Douglas, On the Net Ag'96:30-35
Ratley, James Je'94:9
Ratliff, Richard L, et al., How World-class Management Is Changing Internal Auditing De'94:38-42; **Relationships** Fe'98:37-41; **Probing the Relationship** Fe'98:42-43; **Evidence** Ag'98:56-61
Reading People, by William E. Nolen Ap'95:48-51; **letter** Ag'95:12
Reality Check, by John Tongren De'94:71; **letter** Ap'95:12
Receipt books Je'95:68; Je'97:79
Reconciliations De'94:76
Record retention Fe'97:46
Recruiting firm audits Ap'94:64-65
Red Ribbon, by Kenda Robertson Je'97:60-65
Reding, Kurt F., et al., Allstate's Risk Assessment Approach to Selecting Operational Audit Topics Ap'94:48-53
Redesigning the Finance Function Je'97:10
Reducing the Cost of Fraud, by W. Steve Albrecht, et al. Fe'94:28-34
Reengineering Ag'98:24-25; Oc'98:75
Reengineering Controls, by Jeff Gibbs and Patrick Keating Oc'95:46-49
Reengineering Risk Assessment, by Carl E. Bellman and Richard D. Rees Oc'98:24-29
Reengineering Revolution, Beyond Reengineering Je'98:38-41
Reengineering the Corporation Je'98:38-41
Rees, Richard D., et al., Reengineering Risk Assessment Oc'98:24-29; **Risk Assessment Questionnaire** Oc'98:30-31
Regulating Disaster Recovery, by William Dimartini and Pat McAnally De'97:42-52
Reider, Barbara P., et al., Passing the CIA Exam Je'97:67-72
Reider, Harry R., *The Complete Guide to Operational Auditing* **(book review)** Je'94:14-15
Reilly, Barbara (interview) Fe'95:34-36
Relationships, by Richard L. Ratliff and James W. Brackner Fe'98:37-41
Relationships interview Fe'98:42-43
Report to the Nation on Occupational Fraud and Abuse Ap'96:9; De'98:11
Report writing Fe'96:36-38; Ap'96:16-19; Ag'96:65-67
R.E.S.P.E.C.T. and How To Get It, by Larry Small Ag'98:40-45; **letter** Oc'98:9
Restaurants guide Ag'94:9
Retirement planning Je'97:30-38
Revisiting Independence, by Terry J. Engle De'96:66-70
Revolution in our Midst, by Kurt P. Fritsch Je'96:85-86
Rexroad, W. Max, et al., Fraud Hotlines Fe'94:36-42
Rezaee, Zabihollah, ISO 14000 Oc'96:56-61
Rezaee, Zabihollah, et al., Partners De'95:38-41; **EDI Risk Assessment,** Fe'96:40-44
Richards, David A. Ag'98:16
Rickard, Peter D. Je'98:9
Riding the New Wave of Computing, by Martin C. Clague Fe'95:18-20
Ridley, Anthony J. Ap'94:9; Ag'94:26; A **Profession for the Twenty-first Century** Oc'96:20-25; **letters** Fe'97:13-15
Ridley, Jeffrey Ap'98:8
Riesenberg, Mary Ann Oc'97:41-48
Risk Ag'98:45
analysis Ag'96:16-26
assessment Ap'94:48-53; Ap'95:20; Oc'95:36-40; Fe'96:18-19, 40-44; Oc'98:24-29,35
auditing Ag'97:22-27
contingency planning De'97:42-52
contractor relationships De'98:61-64
coverage Oc'98:29
factors Oc'95:36-40
holistic approach Oc'98:11-12
management Oc'96:24-25; De'96:36-41; Fe'97:38-46; Je'98:14; Oc'98:11-12
manufacturing Oc'98:35
market Oc'98:63-65
"people risks" De'98:66-67
profiles Oc'98:27
questionnaire Oc'98:30-31
top risks of 90s De'97:14-15
Y2K Je'96:12-16; Ag'97:38; De'97:16,47-50; Fe'98:11-12; Ap'98:17-18; Je'98:15-16,90; Ag'98:83-84; Oc'98:32-39; De'98:32-39
Risk, by Janet L. Colbert Oc'95:36-40
Risk Assessment Questionnaire, by Carl E. Bellman and Richard D. Rees Oc'98:30-31
Risk-based Auditing, by David McNamee Ag'97:22-27; **letter** De'97:8
Risk Matrix Approach to Data Processing Facility Audits, by Ryan L. Egerdahl Je'95:34-40
Rittenberg, Larry E., et al., End-User Computing Fe'97:10; Ag'98:16
Robertson, Kenda, The Red Ribbon Je'97:60-65
Roesch, Laura, et al., Client/Server Systems Ag'97:40-43
Rogers, Carl Ap'94:26
Romney, Marshall, Business Process Reengineering Je'95:24-29; Ag'98:16
Romney, Marshall, et al., Super Software Ag'96:16-27; **Top Ten Web Sites for Internal Auditors** Ag'96:36-42; **Emerging Business Technologies** Fe'97:24-32; **Software: 20 Hot Trends** Ag'97:28-38; **Out in Front** Fe'98:44-48; **Software: The Next Generation** Ag'98:47-53; **Lessons From New Era** Oc'98:40-47
Rooney, Cynthia J., et al., COSO and the Federal Sentencing Guidelines Ap'97:57-60
Rose, Wayne Ap'95:28
Roth, Jim, interviewed in A Hard Look at Soft Controls Fe'98:30-33
Roussey, Robert S., The Changing World of International Accounting and Auditing Ap'94:54-56; Je'98:15
Royal Bank of Canada Fe'96:25; Ag'97:24
Rozen, Etzmun, et al., The Electronic Envelope De'98:24-30
Rule 10(b)-5 Fe'96:55
Run It Like a Business, by Drew J. Breakspear Fe'98:27-29

SAC *see Systems and Auditability Control Project*
Safe deposit boxes Ag'95:73
Salamasick, Mark Fe'96:32
Salamasick, Mark, et al., Using Groupware for Audit Automation Ap'95:18-21
Sales tax refund Fe'94:72; Je'98:92
Samaritan Health System Ag'94:11
Sampias, W., co-author of *Disaster Contingency Planning*, reviewed in Readings Oc'94:17
Sampling Ag'97:33
Sandia National Labs De'98:88
SAP R/3 Fe'97:34-37; Je'98:70-75
Sara Lee Corporation Ap'97:32-35
Sartori, Donald M., High Performance in Hawaii Ag'98:62-67
Sarup, Deepak Je'94:43
Saskatchewan Power Corporation Ag'95:14-16
Sauer, Chris, *Why Information Systems Fail: A Case Study* **(book reviewed)** Ag'96:12-14
Sawyer, Lawrence B., Ap'94:12; **Sworn**

Depositions: Traps for the Unwary Oc'94:47-52; **An Internal Audit Philosophy** Ag'95:46-55; **Talk To Me Please** Je'97:22-28; **co-author of *The Manager and the Internal Auditor*, book reviewed** De'97:20-21; Ap'98:10; **Performance Evaluators?** Fe'98:112; **When the Problem is Management** Ag'98:33-38; **review of *The Essays of Warren Buffett—Lessons for Corporate America*** Oc'98:19-20

Sawyer, Linda Kuhns, review of *The Essays of Warren Buffett—Lessons for Corporate America* Oc'98:19-20

Schiff, Jonathan Ap'94:8

Schilliger, Adelheid Oc'97:41-48; Ag'98:16

Schiro, James J. Ag'97:11

Schooley, Kathryn Ag'94:27

Schuetze, Walter De'94:9; Fe'96:8

Schull, Ralph Ap'97:8

Schwartz, Brian M., Go Ahead, Ask for Assistance Oc'97:88

Screening for Fraud, by Michael Stamler Oc'97:67-69

Seaberg, Gordon, Smartsourcing De'96:60-65

Seaman, James K., Dollarizing Audits Oc'95:42-44

Sears, Brian P., Multinational Auditing Oc'94:28-31

SEC *See* US Securities and Exchange Commission

Segregation of duties De'94:76-77

Self assessments Ap'94:30; Ap'96:52-57; Oc'98:22

Self-directed work teams Ap'96:30-35,36-43

Selim, Georges M. Ap'94:9

Semer, Lance j., Address Standardization Techniques Oc'97:17-19; **Disaster Recovery Planning for the Distributed Environment** De'98:40-47

Senge, Peter Ap'95:52-53

Separation of duties Fe'94:73

Serafini, Richard M. Fe'96:28; **A New Agenda** Ag'96:73-77; Ag'98:16

Serepca, Beth, Sexual Harassment Oc'95:60-62

Servage, John A., The Last One to Know Je'98:104

Setting New Standards for Corporate Governance Ag'97:13

Seven Easy CAATT, by David G. Coderre Ag'94:29-32

Sexual misconduct De'97:14

Sexual Harassment, by Beth Serepca Oc'95:60-62; **letter** Fe'96:14-16

Shelton, Sandra W. and Verschoor, Curtis C., Expanding the Assurance Umbrella Oc'95:30-35

Shepard, Marcie, et al., Career Strategies for Turbulent Times Je'96:48-52

Sherick, David, ISO's Impact Je'95:30-32

Shipping costs Ag'98:81

Shortcuts to Paradise, by Giovanni Grossi Je'94:50-53; **letter** Oc'94:12

Should Internal Auditors Do Windows95? by Doug Menendez De'95:12-13

Sick leave abuse Ap'95:67-68

Sigurdsson, Karl Je'98:9

Simmons, Mark R., The Standards and the Framework Ap'97:50-55; **COSO-based Auditing** De'97:68-73

Simons, Robert De'95:14-15; **Levers of Control (book review)** Oc'96:12-13

Sims, Neville Ag'98:13

Single Page Audit Report, by Francis X. Bossle and Alfred R. Michenzi Ap'97:37-41; **letters** Je'97:13

Siri, Stephanie Ag'94:27

Skyrme, David J., et al., *Creating the Knowledge-based Business* (book review by Jeff Gibbs) De'98:19-20

Small audit shops De'94:26-30

Small businesses Ap'97:10

Small, Larry, R.E.S.P.E.C.T. and How To Get It Ag'98:40-45

Smart Auditing, by Becky Hirte and John Morgan Ap'95:38-42

SmartCard Ag'97:13

Smart Work, by Lisa J. Marshall, et al. (book review) De'97:22-23

Smartsourcing, by Gordon Seaberg De'96:60-65; **letter** Ap'97:14

Smith, David Ag'98:16

Smith, Gerald P., Horses of Another Color Ag'95:18-21; Ag'96:8

Smith, Neil Je'98:19

Smith O'Brien Je'98:19

Smith, Pamela, A., et al., Hedging with Derivatives Ap'97:68-75

Smith, Paula, A Field Guide to Unclaimed Property Fe'96:58-62

Sniffing Oc'96:52-55; De'98:24-30

Society of Management Accountants of Canada Oc'95:9

Socio-technical systems Ap'94:40-47

Soft controls Fe'98:30-33,34-36

Software Ag'95:24-36; Ag'98:47-53
- **address automation** Oc'97:17-19
- **brands** Ag'96:23
- **compliance auditing** De'94:18-19
- **continuous monitoring** Ag'98:53
- **control** Fe'95:8
- **data analysis** Fe'95:16-17; Ap'98:77-78; Ag'98:48
- **decision support** Fe'97:28
- **electronic commerce control** Ag'98:51
- **file auditing** De'97:23-25
- **fraud detection** Ag'98:49
- **groupware** Ap'95:18-21
- **Integrated Audit Teamware** Fe'94:56-59
- **internal audit data** Ag'95:14-16
- **internal control evaluation software** Ag'98:49
- **Lotus Notes** Ap'95:18-21; Je'97:15-17; Fe'98:48; De'98:29
- **management** Ag'95:14-16
- **outdated (risks associated with)** Fe'97:31
- **piracy** Ap'94:8; Oc'94:10; Ag'98:81
- **third party** Ap'95:44-47
- **tools** Ag'96:16-26
- **trends** Ag'97:28-38
- **usage** Ag'97:28-38

Software: The Next Generation, by Steven M. Glover and Marshall B. Romney Ag'98:47-53

Software: 20 Hot Trends, by Steven M. Glover and Marshall Romney Ag'97:28-38

Software Publishers Association Ap'94:8' Fe'95:8

Sommerville, Jean De'96:22-28

South Africa Oc'94:67; Ap'96:8; Ap'98:20-21; Je'98:14-15

South African Institute of Chartered Accountants Je'98:14-15
- **guidance regarding role of internal auditing in corporate governance** Je'98:14-15

Southern California Edison Company Fe'94:37

Spain
- **corporate governance** Je'98:16

Spam De'98:15

A Spammer in the Works De'98:15

Spanish language Ap'97:11

Special Access Required (SAR) program Fe'94:44

Specialists (use of) Ap'95:22-30

Spoel, A. J. Hans, Globalization Through Partnership Oc'96:9

Spoofing De'98:24-30

Spreadsheets Ag'96:16-26

Sri Lanka
- **corporate governance** Ap'98:15
- **stock exchange** Ap'98:15

Staff size De'94:26-30

Stamler, Michael, Screening for Fraud Oc'97:67-69

Standards and the Framework, by Mark R. Simmons Ap'97:50-55

Standards Council of Canada Je'96:9

Standards for Safety and Soundness Ap'96:10

Standards for the Professional Practice of Internal Auditing Ap'94:9; Oc'95:23; Oc'98:88

State and local government auditors Oc'94:66

Statement on Internal Auditing Standards "Summary Reporting on Internal Control" Fe'94:9

Statement on Internal Auditing Standards No. 14, Glossary Ap'96:86-88

Statement on Internal Auditing Standards No. 14, Supervision Ap'97:84

Statement on Internal Auditing Standards No. 18 Fe'98:71-72

Staying Alive: Business Contingency Planning, by Kevin Mead De'95:18-25

Stein, Judith K., et al., Managing Organizational Relationships Ap'94:20-24; ***Presentations for Decision Makers* (book review)** Je'97:18-19

Stern, Gary M., Fifteen Ways Internal Auditing Departments Are Adding Value Ap'94:30-33

Stevens, Kevin T., Can Your New Auditors Communicate? Ap'94:37-39

Stevens, William P., Can Your New Auditors Communicate? Ap'94:37-39

***Stewardship*, by Peter Block** De'95:14-15

Stewardship Fe'96:46-50

Stewart, Trevor R. et al., Integrated Audit Teamware Fe'94:56-59

Stock Exchange of Thailand Ag'98:13-15

Stocks, Kevin D., et al., Continuous Improvement at Clorox Fe'95:38-44

Stohl, Richard Ap'95:23, **Fraud in the Health Care Industry** Je'96:70-73; **Ten Ways to Control Health Benefits Cost** Ap'98:48-49

Stone, William A., Electronic Commerce De'97:26-34; Ag'98:16

Stoner, James A.F. Ag'95:11

Storage of documents De'96:48-52

Store fronts Fe'97:30

Straka, Thomas J., Auditing Timber Assets Je'95:50-54

Strategic planning De'98:13-14

Strawser, Robert H., Auditing in the Intercollegiate Athletics Arena De'95:46-48

Stress De'94:5; Oc'96:10

Strefeler, John M., Operational Auditing Using Socio-technical Systems Analysis Ap'94:40-47

Stretching the Narrow Band, by Clifford J. Howard, Jr; letter Je'98:8

Striking the Right Balance, by Carman L. Young Oc'94:22-27

Structured notes investments Oc'94:9

Structured task analysis Je'96:37

Students (communication skills) Ap'94:37-39

Sumners, Glenn E., et al, How Business Profit from Internships Oc'98:54-58

Super Software, by Douglas F. Prawitt, et al., Ag'96:16-26

Superwoman Syndrome Fe:94:9

Supplier list reviews Fe'94:26

Survey on the Effects of Occupational Fraud De'98:11

Survival Map, by Jim Fischella De'95:26-27

Sutton, Michael H., Fe'96:8; Oc'96:9

Svevo-Cianci, Kimberly A., Flashes of Brilliance Je'94:36-43

Swain, Monte R., Continuous Improvement at Clorox Fe'95:38-44

Swedish National Audit Bureau De'95:8

Swetlow, Mike, Internal Audit Data and Software as a Corporate Management Information System Ag'95:14-16

Sworn Depositions: Traps for the Unwary, by Lawrence B. Sawyer Oc'94:47-52

Systems
- **controls** Ap'98:60-63
- **risks** Fe'97:24-32
- **user ignorance** Fe'97:31

Systems Auditability and Control (SAC) project Fe'94:9

Systems Control Strategies, by Richard Kring Ap'98:60-63

T

Taiwan—A Center of Growth, by Peter H.G. Cheng De'97:18-19

Talent
- **risks related to loss** De'98:66-67
- **shortage** Je'98:20

Talk to Me Please, by Lawrence B. Sawyer Je'97:22-28

Tax
- **collection errors** Je'97:80
- **reporting** Fe'97:72
- **revenue sharing** Je'95:66
- **sales** Je'95:65

Taylor, William L. Ap'94:9; **Opening Doors: We Can Make It Happen** Oc'95:20-25; Je'96:8

Teachers Insurance and Annuity Association-College Retirement Equities Fund Ap'94:10

Teaching an Old Audit New Tricks, by Stephen R. Thevenin Oc'97:58-65; **letters** De'97:9; Ap'98:11

Team
- **building** Ap'96:30-35
- **self-directed audit** Ap'96:30-35, 36-43
- **success** Je'94:9

Technology Je'94:46-49; Ag'94:28-32; Fe'97:24-32; Ag'97:12; Oc'97:26-27; Fe'98:23-26,44-48; Ap'98:60-63; Ag'98:21-23,47-53
- **budgets** Ag'97:12
- **control infrastructure** Ag'97:12
- **risks** Ag'97:12

Telecommunications Ap'94:18; Oc'98:67-71

Telecommuting Fe'98:45-46; Oc'98:67-71

Telecommuting Exposures Oc'98:67-71

Teleconferencing De'97:14

Ten Ways to Control Health Benefits Cost, by Richard M. Stohl Ap'98:48-49

Tenant Lease Reviews, by Alan Jacobson Ag'96:44-47

Testing Application Controls, by Dave Coderre De'96:18-20

Testing Y2K compliance Oc'98:36-37

Tobashi Ag'98:15

Top Ten Web Sites for Internal Auditors, by David M. Cottrell, et al., Ag'96:36-42

Texaco Inc. Ap'94:31' Fe'95:8

Thailand Ag'98:13-15

Theft Oc'94:9

Thevenin, Stephen R., Teaching an Old Audit New Tricks Oc'97:58-65

Thinking skills Je'96:60-63

Third Party Software, by Linda Lee Larson Ap'95:44-47

INDEX

Third, Russell Je'96:10
Third Time Is a Charm, by Charles A. Krueger Fe'97:68-70
Thomas, Michael P., Operational Auditing Using Socio-technical Systems Analysis Ap'94:40-47
Thompson, Courtenay Fe'98:63-64; Ap'98:77-78; Je'98:87-88; Ag'98:77-78; Oc'98:67-71; De'98:69-73
Thompson, James Fe'98:12
Thompson, Steve Ag'98:9
Thor, Carl G., *The Measures of Success: Creating a High Performing Organization* (book review) Oc'95:18-19
Thornhill, William T., *Forensic Accounting — How to Investigate Financial Fraud* (book review) Ap'95:14-16
Thurow, Lester Ap'94:26
Thurston Award Ag'95:8; Ag'96:8
Timber assets Je'95:50-54
Time Bomb 2000, by Dave Coderre Je'96:12-17
Time management De'95:11
Time sheets Je'95:69; Je'96:75
Tongren, John D. Ap'94:13; **Reality Check** De'94:71; **CoActive Control** Je'95:42-44; **A Magnificent Opportunity** Ag'98:96
Too Good to be True, by David McNamee Ag'96:62-63
Toohey, Susan Ap'95:22,30
Toronto stock exchange Ag'94:10
Toronto Stock Exchange Committee on Corporate Governance (Dey Committee) Je'98:16
Total Contingency Planning for Disasters: Managing Risk, Minimizing Loss, Ensuring Business Continuity, by Kenneth N. Myers (book review by Cinda Prorok), Ag'94:14-15
Total Quality Management Fe'94:46-49; Je'94:51-53
Tough Questions, Tougher Answers, by William E. Chadwick De'95:63-65; **letter** Fe'96:16
Training Je'96:30-38
Transportation
costs De'95:34-37
future Fe'98:25
Travel Ag'95:22-23; Je'97:48-55
advance fraud Ap'94:73-74
agents Ap'96:21-29
automated expense reports Ag'98:21-23
challenges Je'97:48-55
costs Ap'96:21-29
executive expenses Ag'94:70-71
prices Oc'95:9
reimbursement Je'94:79
stress Je'97:48-55
Travelers Insurance Internal Audit Staff De'98:49-53
Treadway Commission (National Commission on Fraudulent Financial Reporting) Ag'94:38-39; 54;Ap'97:11
Treasury Management Association Ag'98:15
Trends in the Job Market, by Thomas H. Oxner, et al., Je'96:20-27
Truck scales Ag'98:70
Truly Integrated Audit, by Richard J. Anderson De'94:65-70; **letter** Fe'95:12-13
Trust Ag'97:64-66
Truth in Negotiations Act Ap'95:32-33
Tuned-in to Management, by Michel Doyon De'96:36-41
Turner, J.L. Ag'95:25-26

U

UK
Auditing Practices Board Ap'96:11
Department of Environment Je'96:8
ethics De'96:10
fraud hotlines Oc'96:11
governance Ap'97:10; Je'97:10
Hampel report Ap'97:10; Je'97:10; Oc'97:10
IIA Ag'96:10
non-audit work De'97:12
privacy rights Je'98:15
Securities and Investments Board Je'97:10
whistleblower bill Oc'96:8; De'97:12
Unclaimed property Fe'96:58-62
Under African Skies, by David McNamee (In My Opinion) Oc'94:67
Unemployment taxes Fe'96:71-72
An Unholy Trinity, by Joseph T. Wells Ap'98:28-33; **letter** Je'98:8
Unilever U.S. Ap'94:31
United Cities Gas Fe'95:47-49
United HealthCare Corporation Je'94:40
United Nations De'94:10
Office of Internal Oversight Services Oc'94:11; Fe'96:8
United Parcel Service Fe'97:27
Universal Card Services Ag'94:60-63
University of Buffalo Department of Internal Audit Fe'94:9
University of Chicago Hospitals Fe'95:8
University of Illinois Oc'98:21
UN Drug Control Program Ag'98:12
Unsecured Credit, by Peter J. Belloli De'97:75-76
Unsuspecting Lease Encounters, by Laura J. McNeil Ag'96:48-53
The Unthinkable, by Larry Lancefield Ap'96:44-46
Upheaval & Opportunity, by G. Randolph Just Ap'98:41-47; **letter** Ag'98:9
Upside-down Pyramid, by J. Mike Jacka Je'94:62-64
US Department of Commerce Ag'98:15
US Family and Medical Leave Act of 1993 De'98:12
US Federal Reserve Je'98:15
US Office of the Comptroller of the Currency Ap'96:10
US Office of Thrift Supervision Oc'94:9
US Postal Service Ap'94:8
US Securities and Exchange Commission (SEC) Ag'94:54; De'94:9; Fe'96:8, 53-56; Oc'96:9; Fe'97:10; Ag'97:11; Fe'98:11,14; De'98:13,14
USF&G Ap'97:37-41
Using CSA to Implement COSO, by Kyleen W. Hawkins and Bill Huckaby Je'98:50-55; **letter** Ag'98:9
Using Groupware for Audit Automation, by Mark Salamasick, et al., Ap'95:18-21
Using Ratios and Graphics in Financial Reporting, a study by The Canadian Institute of Chartered Accountants (book review) Oc'94:17
Utilicorp United Fe'95:47-49
Utility
companies Fe'95:46-49
taxes Fe'94:71
Uyeda, Valerie Oc'98:9

V

Valente, George Oc'96:52-55
Vallabhaneni, Rao, *CIA Examination Textbooks* (book review by David McNamee) Je'95:14-18
Value Added Tax (VAT) Ap'94:67
Value-added audit activities Ap'94:30-33; Oc'95:42-44
The Value-added Compliance Audit, by Lawrence B. Cahill Je'98:28-31; **letter** Oc'98:9
Van Brunt, Roy T. Oc'95:10
Van Dame, Lesly Ag'98:9
Van Wyk, Anton Ap'98:21
Vendors Fe'94:70; Oc'98:75-77; De'98:77
Verifone Fe'97:25
Verschoor, Curtis C., Expanding the Assurance Umbrella Oc'95:30-35; Fe'98:13
Video surveillance Oc'94:9
Vienot, Marc Ap'97:10
Vienot Report Oc'95:11; Ap'97:10
Vietnam
corruption Ap'98:15
strife Ap'98:15
Viewpoints (article) Ag'94:18-27
Vinsky, John J. Fe'94:12
Vinson, Bill De'94:30
Vinten, Gerald, co-author of *The Manager and the Internal Auditor*, book reviewed De'97:20-21
Violence at Work Oc'98:13
Violence in workplace Oc'98:13
Virginia Power Fe'95:47-49
Virtual boardroom De'97:14
Virtual enterprise Fe'98:24
Virtual office De'96:11; Fe'97:25; Fe'98:45-46
Vision statements Je'95:46-49
Voice mail De'94:79

W

Wagner, Jacqueline K. Ap'94:9
Walker Information Je'98:13-14
Wall, Richard J., et al., Navigating the Rugged Terrain of Government Contracts Ap'95:32-36
Wallace, Wanda A., Reporting on Internal Control Ag'94:40-42
Walley, Robert, et al., Using Groupware for Audit Automation Ap'95:18-21
Wal-Mart Fe'97:25-26; De'97:34
Walz, Anthony P., Champions of Change Fe'94:60-63; **Adding Value** Fe'97:51-54
Wanting to Find Fraud, Fe'98:63-64
Ward, Jon Ag'96:9
Warigon, Slemo Oc'94:41; **Data Warehouse Control & Security** Fe'98:54-60
Waste disposal Oc'97:72
Watkins, Andy Fe'98:45-46
***Web of Inclusion* (book review)** Fe'96:22-23
Web sites Ag'96:36-42; Oc'96:14-19; Fe'98:46
Welch, Jack Fe'97:32
Welfare payments Je'96:75
Wells, Joseph T., The Billion Dollar Paper Clip Oc'94:32-38; **An Unholy Trinity** Ap'98:28-33
Werner, Frank M. Ag'95:11
Wernz, Jerry Ag'94:19-20; ***Fraud — Bringing Light to the Dark Side of Business* (book review)** Fe'95:14-15
Wescott, Ross E., The Business Process Revolution Ap'95:52-57
Wetzler, Sally, Industry Circles Fe'95:46-49; Ag'96:8
What Corporate America Wants in Entry-level Accountants Oc'94:8
When Good Writing Goes Bad, by David A. Bates, Fe'96:36-38
When the Problem Is Management, by Lawrence B. Sawyer Ag'98:33-38
Whistle blowers Ag'94:10; Oc'96:8; De'97:12
White, G. Thomas, Reporting on Internal Control Ag'94:40-42
White, Robert E., By Design Ap'94:9
White, Scott Fe'98:48
Who Holds the Reins? De'95:9
***Why Information Systems Fail: A Case Study*, by Chris Sauer (book review)** Ag'96:12-14
Whyte, David, *The Heart Aroused* (book review) De'94:14-15
Williams, Al and Glover, Hubert D., Fighting Back Je'95:71-73
Williams, Timothy L., et al.,Reducing the Cost of Fraud Fe'94:28-34; ***Fraud — Bringing Light to the Dark Side of Business* (book review)** Fe'95:14-15
Wilson, G. Peter, De'94:10
Wilson, Tammy J., Helping Out: Public Service Activities by Internal Auditors Je'94:60-61
Windows95 De'95:12-13
Windows in work environment De'94:9
Wire transfer system Je'95:56-59
Wisconsin Power & Light Fe'95:47-49
Women (in auditing) Fe'94:9; Oc'97:40-48
Women and Family Issues Committee of the AICPA Fe'94:9
Women's Work, by Christy Chapman Oc'97:40-48
Woolworth Corporation Je'94:8
Word processing Ag'94:29; Ag'96:16-26
Workers' Compensation, by James Scott Fargason and John J. Price Je'94:66-70
Workers compensation Je'94:66-70; 78; Ag'94:76; De'94:80
Workforce Je'98:20
Working, by Thomas H. Oxner and Jimie Kusel Je'98:56-62
Working with the Hearing-impaired Auditor, by Dennis Haisten, Oc'94:40-41
Work-life balance Ag'98:16; De'98:12
Workpapers Ap'95:18-21; Ag'95:38-43
Workplace
absenteeism De'98:12
violence Oc'98:13
Work space Ag'95:74
World Bank Ap'97:9
Worsley, Marcus Ap'94:31-32
Wrestling with 401(k) Plans, by Jerald P. and Ilene H. Ferenczy Je'96:30-38
Write to the Top, by Lawrence F.M. Capuder Sr., Oc'94:54-58
Writing
professional journals Oc'94:54-58
reports Fe'96:36-38
Wycoff, Edgar B., The Language of Listening Ap'94:26-28; Je'94:13
Wyden, Ronald L. Ag'94:37

Y

Yamaichi Securities Ag'98:15
Yamamura, Jeanne H., et al., Casinos and Controls Je'96:54-58
Year 2000 Je'96:12-16; Ag'97:38; De'97:16,47-50; Fe'98:11-12; Ap'98:17-18; Je'98:15-16,90; Ag'98:83-84; Oc'98:32-39; De'98:32-39,77
Year 2000 Exposures in Manufacturing, by Morris C. Attaway Oc'98:32-39
Yellow Book Standards Ag'94:11
Yihong, Gao, et al., The People's Republic of China Ap'97:12-13
Young, Carman L. Ap'94:9; **Striking the Right Balance (Atteindre Un Equilibre)** Oc'94:23-27; Oc'95:10
Young, Jeff, Flying Machines are Possible De'98:88

Z

Zelenka, Janet H., et al., Self-directed Audit Teams Ap'96:36-43
Zerfas, Don Ap'95:23,24,26,28
Zhang, Charles, The Art of Coordination Ap'98:56-58